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Jimmy Berry

*Independent Audit and Advisory Services Provider*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re: )  
SEARS HOLDINGS CORPORATION, *et al.*,<sup>1</sup> ) Chapter 11  
Debtors. ) Case No. 18-23538 (RDD)  
 ) (Jointly Administered)  
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**THIRD MONTHLY FEE STATEMENT OF DELOITTE & TOUCHE LLP FOR  
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES AS INDEPENDENT AUDIT AND ADVISORY SERVICES PROVIDER TO  
THE DEBTORS FOR THE PERIOD  
FROM JANUARY 1, 2019 THROUGH JANUARY 31, 2019**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Services as:	Independent Audit and Advisory Services Provider to the Debtors
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to October 15, 2018 by Order entered January 22, 2019
Period for which Compensation and Reimbursement is Sought:	January 1, 2019 through January 31, 2019

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovol Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: **\$173,211.50**

80% of Fees Sought: **\$138,569.20**

Amount of Expense Reimbursement Sought: **\$9,300.27**

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): **\$182,511.77**

20% Holdback Amount: **\$34,642.30**

**PRIOR FEE APPLICATIONS FILED**

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/19 Dkt. 2855	10/15/18 – 11/30/18	\$1,411,044.00	\$20,031.02	\$1,128,835.20	\$20,031.02
04/03/19 Dkt. 3025	12/01/18 – 12/31/18	\$580,935.00	\$11,451.92	N/A	N/A

**CUMULATIVE TIME SUMMARY BY PROFESSIONAL**  
For the Period from January 1, 2019 through January 31, 2019

**Advisory Services - ASC 606**

Professional	Level	Rate	Hours	Fees
Berry, Jim	Partner/Principal	\$925.00	1.0	\$925.00
Bradfield, Derek	Partner/Principal	\$925.00	2.0	\$1,850.00
Mallaro, Brian	Partner/Principal	\$925.00	0.4	\$370.00
Lauret, Kyle	Senior Manager	\$625.00	10.5	\$6,562.50
Fitzgerald, Connor	Senior Consultant	\$450.00	9.8	\$4,410.00
Allen, Michael	Consultant	\$295.00	7.9	\$2,330.50
<b>Professional Subtotal:</b>			<b>31.6</b>	<b>\$16,448.00</b>

**Advisory Services - ASC 842**

Professional	Level	Rate	Hours	Fees
Lauret, Kyle	Senior Manager	\$625.00	1.2	\$750.00
<b>Professional Subtotal:</b>			<b>1.2</b>	<b>\$750.00</b>

**Advisory Services - ASC 852**

Professional	Level	Rate	Hours	Fees
Lauret, Kyle	Senior Manager	\$625.00	3.1	\$1,937.50
Jain, Yash R	Senior Consultant	\$180.00	0.5	\$90.00
<b>Professional Subtotal:</b>			<b>3.6</b>	<b>\$2,027.50</b>

**Advisory Services - SOC Reports**

Professional	Level	Hours	Fees
Weinert, Lesley	Partner/Principal	3.7	
Berggren, Maureen	Managing Director	5.1	
Dixon, Teagan	Senior Manager	0.7	
Lauret, Kyle	Senior Manager	3.6	
Williams, Adam	Senior Manager	1.4	
Berland, Taylor	Manager	5.5	
Lonnemann, Malorie	Manager	1.5	
Vajhala, Phani Kiran	Manager	4.0	
Fitzgerald, Connor	Senior Consultant	0.2	
McShane, Connor	Senior Consultant	0.2	
Riordan, Katy	Senior Consultant	6.0	
Smietanski, Meredith	Senior Consultant	30.5	
Straub, Kelsey	Senior Consultant	24.8	
Augustian, Jenn	Consultant	25.1	
Borcher, Scott	Consultant	5.4	
Hoye, Jim	Consultant	11.6	
Bougadis, Blake	Consultant	9.7	
Mason, David	Consultant	45.6	
Patni, Paridhi	Consultant	2.2	
Sridhya, Vidya	Consultant	14.0	
<b>Professional Subtotal:</b>		<b>200.8</b>	<b>\$0.00</b>

**Audit Services<sup>2</sup>**

Professional	Level	Hours	Fees
Berry, Jim	Partner/Principal	15.6	
Berrill, Liz	Partner/Principal	16.5	
Hurwitz, Scott	Partner/Principal	1.2	
Klein, Sara	Partner/Principal	0.6	
Kohn, Barry	Partner/Principal	0.7	
Levin, Gary	Partner/Principal	0.9	
Weinert McDonnell, Lesley	Partner/Principal	18.5	
Yauch, Glenn	Partner/Principal	9.2	
Berggren, Maureen	Managing Director	8.1	
Harrison, Tracy	Managing Director	1.5	
Hermanson, Tom	Managing Director	4.8	
Balester, Jennifer	Senior Manager	1.2	
Dixon, Teagan (TJ)	Senior Manager	9.0	
Hartmann, Becky	Senior Manager	0.3	
Lauret, Kyle	Senior Manager	31.3	
Staiger, Jt	Senior Manager	27.7	
Williams, Adam	Senior Manager	14.7	
Beekman, Berna	Manager	29.7	
Berland, Taylor	Manager	12.1	
Chang, Stephen	Manager	24.2	
Lonnemann, Malorie	Manager	29.3	
Nanda, Priyanka	Manager	0.9	
Vajhala, Phani Kiran	Manager	62.9	
Babbar, Bhumika	Senior Consultant	28.9	
Jain, Yash R	Senior Consultant	2.1	
Fitzgerald, Connor	Senior Consultant	61.6	
Liu, Sky	Senior Consultant	51.7	
McShane, Connor	Senior Consultant	48.4	
Riordan, Katy	Senior Consultant	49.9	
Smiertanski, Meredith	Senior Consultant	140.7	
Sorenson, Peter	Senior Consultant	6.2	
Straub, Kelsey	Senior Consultant	9.2	
Viray, Norell	Senior Consultant	0.5	
Allen, Michael	Staff/Consultant	75.7	
Augustian, Jenn	Staff/Consultant	25.0	
Bougadis, Blake	Staff/Consultant	2.7	
Doster, Kiera	Staff/Consultant	69.7	
Hoye, Jim	Staff/Consultant	102.6	
Jaiswal, Himanshu	Staff/Consultant	13.8	
Mason, David	Staff/Consultant	137.6	
Patni, Paridhi	Staff/Consultant	5.6	
Paul, Samantha	Staff/Consultant	16.1	
Pradhan, Smruti	Staff/Consultant	0.4	
Rosi, Matthew	Staff/Consultant	27.5	
Venkatasubramanyan,			
Srikanth	Staff/Consultant	0.9	
<b>Professional Subtotal:</b>		<b>1,197.7</b>	<b>\$0.00</b>

<sup>2</sup> Deloitte & Touche performed services related to Base Audit Engagement during this monthly fee statement period; however, no billing installment is sought for this period.

***Out of Scope Audit Services***

<b>Professional</b>	<b>Level</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Barton, Trevor	Partner/Principal	\$600.00	0.4	\$240.00
Berrill, Liz	Partner/Principal	\$600.00	2.8	\$1,680.00
Berry, Jim	Partner/Principal	\$600.00	12.0	\$7,200.00
Bradfield, Derek	Partner/Principal	\$600.00	0.7	\$420.00
Candela, Kathleen	Managing Director	\$600.00	2.4	\$1,440.00
DeFrancis Munn, Diane	Partner/Principal	\$600.00	1.0	\$600.00
Drager, Christine	Managing Director	\$600.00	2.3	\$1,380.00
Feller, Jon	Managing Director	\$600.00	0.5	\$300.00
Hermanson, Tom	Managing Director	\$600.00	1.0	\$600.00
Hurwitz, Scott	Partner/Principal	\$600.00	2.4	\$1,440.00
Klein, Sara	Partner/Principal	\$600.00	0.8	\$480.00
Kohn, Barry	Partner/Principal	\$600.00	1.2	\$720.00
Lademan, Sarah	Partner/Principal	\$600.00	0.3	\$180.00
Mallaro, Brian	Partner/Principal	\$600.00	3.9	\$2,340.00
Mashburn, Brian	Partner/Principal	\$600.00	0.4	\$240.00
Rogers, Chris	Partner/Principal	\$600.00	8.9	\$5,340.00
Sasso, Anthony	Managing Director	\$600.00	2.1	\$1,260.00
Sullivan, Mike	Managing Director	\$600.00	2.2	\$1,320.00
Taylor, Mike	Managing Director	\$600.00	0.9	\$540.00
Treiber, John	Partner/Principal	\$600.00	0.4	\$240.00
Tzavelis, Elias	Partner/Principal	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Partner/Principal	\$600.00	20.5	\$12,300.00
Weller, Curt	Partner/Principal	\$600.00	2.3	\$1,380.00
Anderson, Jenifer	Senior Manager	\$500.00	1.2	\$600.00
DeSanctis, Jen	Senior Manager	\$500.00	7.0	\$3,500.00
Hartmann, Becky	Senior Manager	\$500.00	1.6	\$800.00
Lauret, Kyle	Senior Manager	\$500.00	35.3	\$17,650.00
Misner, Tricia	Senior Manager	\$500.00	0.4	\$200.00
Pesa, Lauren	Senior Manager	\$500.00	0.5	\$250.00
Simpson, Lindsey	Senior Manager	\$500.00	4.8	\$2,400.00
Staiger, Jt	Senior Manager	\$500.00	20.3	\$10,150.00
Williams, Adam	Senior Manager	\$500.00	8.1	\$4,050.00
Chang, Stephen	Manager	\$400.00	7.2	\$2,880.00
Hennelly, McKenna	Manager	\$400.00	1.0	\$400.00
Lonnemann, Malorie	Manager	\$400.00	17.4	\$6,960.00
Nanda, Priyanka	Manager	\$160.00	6.4	\$1,024.00
Fitzgerald, Connor	Senior Consultant	\$300.00	0.4	\$120.00
Hu, May	Senior Consultant	\$300.00	4.6	\$1,380.00
Jain, Yash R	Senior Consultant	\$120.00	28.4	\$3,408.00
McManus, Joseph	Senior Consultant	\$300.00	2.6	\$780.00
McShane, Connor	Senior Consultant	\$300.00	40.8	\$12,240.00
Riordan, Katy	Senior Consultant	\$300.00	1.4	\$420.00
Straub, Kelsey	Senior Consultant	\$300.00	23.6	\$7,080.00
Prettyman, Carmen	Senior Consultant	\$300.00	8.4	\$2,520.00
Allen, Michael	Staff/Consultant	\$200.00	7.9	\$1,580.00
Augustian, Jenn	Staff/Consultant	\$200.00	0.2	\$40.00
Garbacik, Marissa	Staff/Consultant	\$200.00	4.5	\$900.00
Rosi, Matthew	Staff/Consultant	\$200.00	2.0	\$400.00
Pradhan, Smruti	Staff/Consultant	\$120.00	1.7	\$204.00
<b>Professional Subtotal :</b>			<b>307.6</b>	<b>\$123,876.00</b>

***Preparation of Fee Applications***

<b>Professional</b>	<b>Level</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Staiger, Jt	Senior Manager	\$500.00	2.3	\$1,150.00
Abrom, Carisa	Senior Consultant	\$300.00	2.4	\$720.00
Riordan, Katy	Senior Consultant	\$300.00	0.4	\$120.00
Gutierrez, Dalia	Staff/Consultant	\$200.00	140.6	\$28,120.00
<b>Professional Subtotal :</b>			<b>145.7</b>	<b>\$30,110.00</b>
			<b>TOTAL HOURS AND FEES REQUESTED</b>	<b>1,888.2</b>
				<b>\$173,211.50</b>

**CUMULATIVE FEES BY CATEGORY SUMMARY**  
For the Period from January 1, 2019 through January 31, 2019

<b>Categories</b>	<b>Hours</b>	<b>Fees</b>
Advisory Services - ASC 606	31.6	\$16,448.00
Advisory Services - ASC 842	1.2	\$750.00
Advisory Services - ASC 852	3.6	\$2,027.50
Advisory Services - SOC Reports	200.8	\$0.00
Audit Services	1,197.7	\$0.00
Out of Scope Audit Services	307.6	\$123,876.00
Preparation of Fee Applications	145.7	\$30,110.00
<b>Fee's Category Subtotal :</b>	<b>1,888.2</b>	<b>\$173,211.50</b>

**CUMULATIVE EXPENSES BY CATEGORY SUMMARY**  
For the Period from January 1, 2019 through January 31, 2019

<b>Expense Categories</b>	<b>Total Expenses for the Period</b>
Auto Tolls	\$161.75
Mileage	\$3,899.34
Airfare	\$813.85
Auto Rental	\$72.15
Hotel	\$259.90
Meals	\$3,448.54
Transportation	\$503.24
Telephone: Conference Calls	\$1.50
Auto Parking	\$140.00
<b>Expense Category Subtotal :</b>	<b>\$9,300.27</b>

## Sears Holdings Corporation

Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - ASC 606</i>				
01/24/2019				
Lauret, Kyle	Research other public company disclosures to develop understanding of revenue recognition of companies that sell extended warranty contracts that are underwritten by a third party.	\$625.00	1.9	\$1,187.50
Lauret, Kyle	Review Deloitte National Office consultation analysis on similar fact pattern of a company that sells extended warranty contracts that are underwritten by a third party to evaluate relevant accounting guidance.	\$625.00	1.4	\$875.00
Lauret, Kyle	Draft instructions with references to significant amounts of accounting guidance for C. Fitzgerald (Deloitte) to begin drafting guidance summary requested by J. Drosopolous (Sears) on ASC 606 (new revenue recognition standard).	\$625.00	2.2	\$1,375.00
01/25/2019				
Allen, Michael	Utilize Deloitte Technical Library to research ASC 606 guidance (the new revenue standard) regarding Sears' new contract for their Protection Agreement Sales.	\$295.00	1.8	\$531.00
Allen, Michael	Analyze new agreement entered into by Sears to assess application of ASC 606 (new revenue recognition standard).	\$295.00	2.6	\$767.00
Allen, Michael	Draft guidance summary memo regarding Sears' role as a principal or agent given their new agreement based on ASC 606 guidance research (new revenue recognition standard).	\$295.00	3.5	\$1,032.50
Fitzgerald, Connor	Aggregate relevant guidance in order to document the ASC 606 (new revenue recognition standard) guidance summary.	\$450.00	1.7	\$765.00

# Sears Holdings Corporation

Deloitte & Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Advisory Services - ASC 606</i></b>					
01/25/2019					
	Lauret, Kyle	Review revenue recognition analysis on similar fact pattern of a company that underwrites extended warranty contracts (sold by another company) party to evaluate relevant accounting guidance.	\$625.00	2.2	\$1,375.00
01/26/2019					
	Fitzgerald, Connor	Review the ASC 606 (new revenue recognition standard) Guidance Summary.	\$450.00	4.3	\$1,935.00
01/28/2019					
	Bradfield, Derek	Review Assurant Guidance Summary memo.	\$925.00	1.0	\$925.00
	Lauret, Kyle	Review first draft of guidance summary deliverable of revenue recognition scenario for a company that underwrites extended warranty contracts (sold by another company).	\$625.00	1.8	\$1,125.00
01/30/2019					
	Berry, Jim	Review of ASC 606 (new revenue recognition standard) summary of accounting guidance.	\$925.00	0.4	\$370.00
	Fitzgerald, Connor	Address comments from D. Bradfield (Deloitte) on revenue recognition criteria for the ASC 606 Guidance Summary to be provided to Sears management.	\$450.00	3.2	\$1,440.00
01/31/2019					
	Berry, Jim	Meet with K. Lauret, D. Bradfield, and C. Fitzgerald (all Deloitte) to discuss revenue recognition considerations under ASC 606 (new revenue recognition standard).	\$925.00	0.6	\$555.00
	Bradfield, Derek	Meet with K. Lauret, J. Berry, and C. Fitzgerald (all Deloitte) to discuss revenue recognition considerations under ASC 606 (new revenue recognition standard).	\$925.00	0.6	\$555.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Advisory Services - ASC 606</i></b>				
01/31/2019				
Bradfield, Derek	Meet with B. Mallaro and K. Lauret (all Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance under ASC 606 (new revenue recognition standard).	\$925.00	0.4	\$370.00
Fitzgerald, Connor	Meet with K. Lauret, J. Berry, and D. Bradfield (all Deloitte) to discuss revenue recognition considerations under ASC 606 (new revenue recognition standard).	\$450.00	0.6	\$270.00
Lauret, Kyle	Meet with D. Bradfield, J. Berry, and C. Fitzgerald (all Deloitte) to discuss revenue recognition considerations under ASC 606 (new revenue recognition standard).	\$625.00	0.6	\$375.00
Lauret, Kyle	Meet with B. Mallaro and D. Bradfield (all Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance under ASC 606 (new revenue recognition standard).	\$625.00	0.4	\$250.00
Mallaro, Brian	Meet with K. Lauret and D. Bradfield (all Deloitte) to discuss revenue recognition considerations under series vs. distinct guidance under ASC 606 (new revenue recognition standard).	\$925.00	0.4	\$370.00
Subtotal for Advisory Services - ASC 606:			31.6	\$16,448.00

***Advisory Services - ASC 842***

01/21/2019

Lauret, Kyle	Analyze the company's proposed internal controls over critical financial data fields manually abstracted into new lease accounting system.	\$625.00	0.6	\$375.00
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**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Advisory Services - ASC 842</i></b>				
01/23/2019				
Lauret, Kyle	Assess retail specific examples of hidden impairment scenario related to the company's adoption of a new accounting standard, ASC 842 Leases.	\$625.00	0.6	\$375.00
	Subtotal for Advisory Services - ASC 842:		1.2	\$750.00
<b><i>Advisory Services - ASC 852</i></b>				
01/30/2019				
Jain, Yash R	Resolve note of J. Berry (Deloitte) on the troubled debt restructuring guidance.	\$180.00	0.5	\$90.00
Lauret, Kyle	Finalize review of accounting and advisory guidance summary requested by management for troubled debt restructuring accounting guidance impacted by bankruptcy filing.	\$625.00	0.2	\$125.00
Lauret, Kyle	Review accounting and advisory guidance summary requested by management for embedded derivatives accounting guidance impacted by bankruptcy filing.	\$625.00	1.2	\$750.00
Lauret, Kyle	Use accumulated relevant bankruptcy related guidance to preliminary evaluate topical outline for training workshop of Sears client personnel as part of accounting advisory services.	\$625.00	1.4	\$875.00
01/31/2019				
Lauret, Kyle	Draft email to D. Bradfield and J. Wichard (all Deloitte) provide background on Sears Holdings' current status in the bankruptcy process including a detailed outline of the requested training workshop by Sears Holdings management.	\$625.00	0.3	\$187.50
	Subtotal for Advisory Services - ASC 852:		3.6	\$2,027.50

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/01/2019				
	Srividya, Vidya Document Sears Hometown Outlet findings as it relates to our control objectives.	\$0.00	3.2	\$0.00
01/02/2019				
	Borcher, Scott Prepare property tax rate review control workpapers for the service organization control report.	\$0.00	2.7	\$0.00
	Borcher, Scott Revised property tax rate review control workpapers for the service organization control report based on comments received from audit seniors.	\$0.00	2.7	\$0.00
	Smietanski, Meredith Revise Lands End Service Organization Control Report based on partner notes and management meetings.	\$0.00	3.9	\$0.00
	Srividya, Vidya Document Sears Hometown Outlet findings as it relates to our Service Organization Control ("SOC") objectives.	\$0.00	2.7	\$0.00
01/03/2019				
	Patni, Paridhi Update documentation of our change management and access privilege workpaper.	\$0.00	2.2	\$0.00
01/04/2019				
	Smietanski, Meredith Revise Sears Hometown and Outlet Service Organization Control Report based on partner notes and management meetings.	\$0.00	3.9	\$0.00
01/07/2019				
	Augustian, Jenn Meet with K. Riordan (Deloitte) to discuss documentation of sales tax controls and status of testing/client requests.	\$0.00	0.8	\$0.00
	Augustian, Jenn Document the control design for the sales tax check review control for the Lands End Service Organization Control report.	\$0.00	0.9	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/07/2019				
Augustian, Jenn	Meet with K. Riordan (Deloitte) to discuss documentation of Service Organization Control ("SOC") sales tax controls and status of testing/client requests.	\$0.00	0.8	\$0.00
Berggren, Maureen	Participate in telephone conference with T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") objectives.	\$0.00	0.2	\$0.00
Berggren, Maureen	Participate in telephone conference with T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") Land's End objectives.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") objectives.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") Land's End objectives.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Research accounting guidance in relation to our IT control testing as part of our Service Organization Control ("SOC") report.	\$0.00	1.3	\$0.00
Riordan, Katy	Meet with J. Augustian (Deloitte) to discuss documentation of Service Organization Control ("SOC") sales tax controls and status of testing/client requests.	\$0.00	0.8	\$0.00
Riordan, Katy	Meet with J. Augustian (Deloitte) to discuss documentation of sales tax controls and status of testing/client requests.	\$0.00	0.8	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Advisory Services - SOC Reports</i></b>					
01/07/2019					
	Smietanski, Meredith	Participate in telephone conference with T. Dixon, P. Vajhala (all Deloitte) to discuss Service Organization Control ("SOC") objectives.	\$0.00	0.2	\$0.00
	Smietanski, Meredith	Participate in telephone conference with T. Dixon, P. Vajhala (all Deloitte) to discuss Service Organization Control ("SOC") Land's End objectives.	\$0.00	0.2	\$0.00
	Straub, Kelsey	Compare the Sears Hometown and Outlet controls from the prior year to the current year project plan.	\$0.00	1.6	\$0.00
	Straub, Kelsey	Compare second round of Sears Hometown and Outlet controls from the prior year to the current year project plan.	\$0.00	1.6	\$0.00
	Vajhala, Phani Kiran	Participate in telephone conference with T. Dixon and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") Lands End objectives.	\$0.00	0.2	\$0.00
	Vajhala, Phani Kiran	Participate in telephone conference with T. Dixon and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") objectives.	\$0.00	0.2	\$0.00
01/08/2019					
	Augustian, Jenn	Document design and implementation testing of the sales tax rate change control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	0.6	\$0.00
	Augustian, Jenn	Meet with K. Riordan (Deloitte) to discuss documentation of sales tax controls .	\$0.00	0.4	\$0.00
	Augustian, Jenn	Meet with K. Riordan (Deloitte) to discuss documentation of Lands End sales tax controls and status of testing/client requests.	\$0.00	0.4	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/08/2019				
Augustian, Jenn	Document testing of instances of the operating effectiveness for the sales tax check review control for the Lands End Service Organization Control report.	\$0.00	1.4	\$0.00
Augustian, Jenn	Document the control design for the sales tax check review control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	0.5	\$0.00
Augustian, Jenn	Test instances of the operating effectiveness for the sales tax check review control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	1.4	\$0.00
Berggren, Maureen	Participate in telephone conference with T. Dixon, P. Vajhala (Deloitte), D. Tangen, T. Williams, A. Klus, and S. Emricson (Sears) to discuss Sears Hometown Outlet findings.	\$0.00	0.3	\$0.00
Berland, Taylor	Review financial report controls related to the Sears financial reporting system balancing with the general ledger.	\$0.00	1.4	\$0.00
Bougadis, Blake	Draft emails for initial requests related to the December monthly operating report.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with P. Vajhala (Deloitte), D. Tangen, T. Williams, A. Klus, and S. Emricson (Sears) to discuss Sears Hometown Outlet findings.	\$0.00	0.3	\$0.00
Hoye, Jim	Update backup schedules documentation for control testing.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with J. Augustian (Deloitte) to discuss documentation of sales tax controls.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with J. Augustian (Deloitte) to discuss questions on documentation of sales tax controls and status of testing/client requests.	\$0.00	0.4	\$0.00

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Sears Holdings Corporation

Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/08/2019				
	Srividya, Vidya Draft listing of period end inquiries needed to be completed for Service Organization Control ("SOC") report completion.	\$0.00	2.1	\$0.00
	Vajhala, Phani Kiran Participate in telephone conference with T. Dixon (Deloitte), D. Tangen, T. Williams, A. Klus, and S. Emricson (Sears) to discuss Sears Hometown Outlet findings.	\$0.00	0.3	\$0.00
01/09/2019				
	Augustian, Jenn Document control over city tax rate changes based on support provided by E. Fellner (Sears).	\$0.00	1.1	\$0.00
	Augustian, Jenn Document control over changes in the sales tax rate for Service Organization Control report based on support provided by E. Fellner (Sears).	\$0.00	1.0	\$0.00
	Berland, Taylor Review financial reporting controls related to the company's internal reporting systems (business objects) and how those reconcile with the general ledger.	\$0.00	1.1	\$0.00
	Hoye, Jim Consider additional workpapers for the Service Organization Control report files.	\$0.00	0.5	\$0.00
	Hoye, Jim Analyze Service Organization Control report files for required workpapers.	\$0.00	0.6	\$0.00
	Srividya, Vidya Draft listing of support needed from client for Service Organization Control ("SOC") report completion for the benefit of the client.	\$0.00	1.6	\$0.00
01/10/2019				
	Augustian, Jenn Document testing of the operating effectiveness for the tax rate change control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	1.1	\$0.00
	Augustian, Jenn Meet with K. Straub (Deloitte) regarding the November tax changes file received from E. Fellner (Sears).	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Advisory Services - SOC Reports</i></b>				
01/10/2019				
Augustian, Jenn	Meet with K. Straub (Deloitte) to discuss controls over tax rate changes and the required follow up with the client.	\$0.00	0.3	\$0.00
Augustian, Jenn	Perform testing over instances of the operating effectiveness for the tax rate change control for the Lands End Service Organization Control ("SOC") report.	\$0.00	1.0	\$0.00
Augustian, Jenn	Meet with K. Straub (Deloitte) regarding the November tax changes file received from E. Fellner (Sears).	\$0.00	0.4	\$0.00
Berland, Taylor	Determine which specific accounts payable controls should be included in the Land's End report.	\$0.00	1.3	\$0.00
Bougadis, Blake	Research using the Deloitte Technical Library as a resource regarding the sample size related to Sears' reinsurance controls.	\$0.00	0.3	\$0.00
Bougadis, Blake	Review of self-insurance claims provided by the company and information used in the control as part of the risks of material misstatement.	\$0.00	0.4	\$0.00
Bougadis, Blake	Review of Sears' reinsurance controls used for company claims to prepare for control walkthrough.	\$0.00	1.2	\$0.00
Bougadis, Blake	Meet with K. Riordan (Deloitte) to understand the background of Sears insurance audit and control documentation.	\$0.00	0.7	\$0.00
Hoye, Jim	Analyze automated IT testing workpapers to assess additional follow up support needed from client to complete documentation.	\$0.00	0.5	\$0.00
Hoye, Jim	Update documentation for general IT control testing based on support received from client.	\$0.00	0.3	\$0.00
Hoye, Jim	Review Telluride privileged access review.	\$0.00	0.2	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Advisory Services - SOC Reports</i>					
01/10/2019					
	Smietanski, Meredith	Discuss with P. Vajhala (Deloitte) over Lands End inquiry approaches for year-end testing over the service organization report controls.	\$0.00	0.2	\$0.00
	Smietanski, Meredith	Discuss with P. Vajhala (Deloitte) over Sears Home Outlet inquiry approaches for year-end testing over the service organization report controls.	\$0.00	0.2	\$0.00
	Sridhya, Vidya	Update documentation of Sears Hometown Outlet findings as it relates to our control objectives for the Service Organization control ("SOC") report.	\$0.00	2.4	\$0.00
	Straub, Kelsey	Review the Sears Hometown and Outlet control related to sales tax over the check request approval process.	\$0.00	3.8	\$0.00
	Straub, Kelsey	Review the Sears Hometown and Outlet controls related to the monitoring of sales tax use rates across each state.	\$0.00	3.8	\$0.00
	Straub, Kelsey	Meet with J. Augustian (Deloitte) regarding the November tax changes file received from E. Fellner (Sears).	\$0.00	0.4	\$0.00
	Straub, Kelsey	Meet with J. Augustian (Deloitte) to discuss SOC controls over tax rate changes and the required follow up with the client.	\$0.00	0.3	\$0.00
	Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte) over Lands End inquiry approaches for the year-end service organization control report.	\$0.00	0.2	\$0.00
	Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte) over Sears Home Outlet inquiry approaches for the year-end service organization control report.	\$0.00	0.2	\$0.00
01/11/2019					
	Berland, Taylor	Update documentation of financial reporting controls regarding final account balances recorded into the general ledger based on discussion with J. McManus (Deloitte).	\$0.00	0.9	\$0.00

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Sears Holdings Corporation

Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Advisory Services - SOC Reports</i></b>					
01/11/2019					
	Hoye, Jim	Update period-end inquiries used in our rollforward testing approach as part of our procedures for the service organization control report.	\$0.00	0.3	\$0.00
	Straub, Kelsey	Review the operating effectiveness of the Sears Hometown and Outlet control related to the sales tax rate.	\$0.00	1.2	\$0.00
	Straub, Kelsey	Review the sales tax controls for Lands End, specifically the operating effectiveness testing.	\$0.00	1.2	\$0.00
01/14/2019					
	Augustian, Jenn	Prepare the documentation of the 3-way match control for Sears Hometown Outlet (SHO) Service Organization Control (SOC) testing.	\$0.00	0.5	\$0.00
	Augustian, Jenn	Prepare the analysis over the property tax rollforward review control.	\$0.00	1.1	\$0.00
	Augustian, Jenn	Meet with K. Straub and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
	Augustian, Jenn	Prepare the documentation of the 3-way match control for Sears Hometown Outlet (SHO) Service Organization Control (SOC) testing.	\$0.00	0.5	\$0.00
	Augustian, Jenn	Prepare the documentation over the property tax variance review for service organization control testing.	\$0.00	1.2	\$0.00
	Augustian, Jenn	Prepare the documentation of the Kmart workers compensation claim payments based on support provided by R. Mathur (Sears).	\$0.00	0.9	\$0.00
	Augustian, Jenn	Make selections from support provided by R. Paoletti (Sears) for inventory receipts.	\$0.00	0.7	\$0.00
	Augustian, Jenn	Prepare the documentation of the same user automatic report configuration control based on support provided by T. Chowdhury (Sears) for service organization control testing.	\$0.00	0.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/14/2019				
Augustian, Jenn	Draft email to R. Paoletti (Sears) including selections made of inventory receipts for Service Organization Control (SOC) testing.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review management response for the Service Organization Control report exceptions.	\$0.00	0.1	\$0.00
Berggren, Maureen	Create notes on management response for the SOC exceptions based on previous review.	\$0.00	0.1	\$0.00
Bougadis, Blake	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss controls over source data related to item cost.	\$0.00	3.2	\$0.00
Hoye, Jim	Update period-end Inquiries for Service Organization Control ("SOC") automated controls.	\$0.00	0.2	\$0.00
Hoye, Jim	Develop an outstanding items listing for change management workpapers in order to assess time to completion of workpaper.	\$0.00	0.3	\$0.00
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding automated controls for SOC reports and change management.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding Service Organization Control assertions and control mappings.	\$0.00	0.6	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding Service Organization Control assertions and control mappings.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoye (Deloitte) regarding automated controls for SOC reports and change management.	\$0.00	0.2	\$0.00
Straub, Kelsey	Meet with J. Jose (Sears) to discuss the outstanding requests for property tax control testing.	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Advisory Services - SOC Reports</i>					
01/14/2019					
	Straub, Kelsey	Review the operating effectiveness of sales tax controls for the Sears Hometown audit.	\$0.00	1.4	\$0.00
	Straub, Kelsey	Review the operating effectiveness testing of the Lands End sales tax controls.	\$0.00	1.6	\$0.00
01/15/2019					
	Augustian, Jenn	Update documentation of testing of the sales tax rate controls based on review notes from A. Williams (Deloitte).	\$0.00	1.1	\$0.00
	Berggren, Maureen	Review inventory monthly cost controls automated control support.	\$0.00	0.2	\$0.00
	Berggren, Maureen	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss controls over source data related to item cost and documentation of those controls.	\$0.00	0.3	\$0.00
	Berggren, Maureen	Review Telluride matching control.	\$0.00	0.2	\$0.00
	Berggren, Maureen	Review of automated controls related to inventory costing.	\$0.00	0.3	\$0.00
	Bougadis, Blake	Assess self-insurance service organization control before walkthrough to understand the supporting documentation requests.	\$0.00	0.9	\$0.00
	Hoye, Jim	Review and update Telluride privileged access review.	\$0.00	0.2	\$0.00
	Hoye, Jim	Update Service Organization Control period end inquiry and reply to emails for period end inquiries.	\$0.00	0.1	\$0.00
	Hoye, Jim	Analyze client responses regarding Service Organization Control compliance.	\$0.00	0.2	\$0.00
	Riordan, Katy	Draft email follow-up to E. Fellner (Sears) for support needed from client for sales tax control testing.	\$0.00	0.7	\$0.00
	Sridhya, Vidya	Review testing procedures for Service Organization Control report related purposes.	\$0.00	2.0	\$0.00

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**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Advisory Services - SOC Reports</i></b>					
01/15/2019					
	Williams, Adam	Review document of review of sales tax payments for purposes of user organization control report to be issued to Sears Hometown and Outlet.	\$0.00	1.4	\$0.00
01/16/2019					
	Augustian, Jenn	Document the control environment for Sears Hometown Outlets (SHO) for the Service Organization Control report.	\$0.00	1.6	\$0.00
	Augustian, Jenn	Document the associated risks for Land's End for the Service Organization Control report.	\$0.00	1.6	\$0.00
	Berggren, Maureen	Update documentation of the sales tax monitoring control working paper.	\$0.00	0.1	\$0.00
	Berggren, Maureen	Review the entity level control working paper for the Lands End Service Organization Control ("SOC") report.	\$0.00	0.1	\$0.00
	Berggren, Maureen	Review sales tax monitoring control working paper.	\$0.00	0.1	\$0.00
	Berggren, Maureen	Review the entity level control working paper for the Service Organization Control report.	\$0.00	0.1	\$0.00
	Bougadis, Blake	Analyze internal audit samples of reconciliations related to the Sears insurance service organization controls.	\$0.00	1.2	\$0.00
	Bougadis, Blake	Meet with D. Klatkiewicz (Sears) and K. Riordan (Deloitte) to perform walkthrough of Sears insurance controls.	\$0.00	0.6	\$0.00
	Hoye, Jim	Follow up with J. Goodin (Sears) regarding status of Polling control wording and operational changes.	\$0.00	0.2	\$0.00
	Hoye, Jim	Discuss with M. Smietanski and D. Mason (all Deloitte) regarding Service Organization Control workpaper due dates.	\$0.00	0.3	\$0.00
	Hoye, Jim	Analyze Telluride Privileged Access Review Evidence to assess whether it is necessary to follow up with client.	\$0.00	0.7	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/16/2019				
Mason, David	Discuss with M. Smietanski and J. Hoye (all Deloitte) regarding Service Organization Control workpaper due dates.	\$0.00	0.3	\$0.00
Riordan, Katy	Discuss with E. Fellner (Sears) the support needed for sales tax control testing.	\$0.00	1.1	\$0.00
Riordan, Katy	Update the sales tax control testing workpaper with support provided by the client.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Discuss with J. Hoye and D. Mason (all Deloitte) regarding Service Organization Control workpaper due dates.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review memo documenting consideration of internal audit and the use of their work for purposes of the Service Organization Control 1 opinion.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review operating effectiveness testing of internal control related to automatic reconciliation between Essbase and general ledger.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review updated operating effectiveness testing of internal control related to automatic reconciliation between Essbase and general ledger.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Review operating effectiveness testing of financial reporting internal control (automatic reconciliation between Essbase and general ledger).	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Review operating effectiveness testing of internal control (automatic recording in stock ledger system).	\$0.00	0.3	\$0.00
01/17/2019				
Hoye, Jim	Analyze review notes for Point Of Sale and Telluride matching in order to assess documentation for our testing.	\$0.00	0.2	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Advisory Services - SOC Reports</i></b>				
01/17/2019				
Hoye, Jim	Speak with P. Vajhala (Deloitte) regarding outstanding client requests for Land's End report to follow up on and estimate project completion.	\$0.00	0.2	\$0.00
Mason, David	Draft process owner competency workpaper.	\$0.00	2.3	\$0.00
Mason, David	Draft systems overview and assertions workpaper.	\$0.00	2.4	\$0.00
Smietanski, Meredith	Conduct conference call with P. Vajhala (Deloitte), T. Williams, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss potential removal of controls for the Sears Hometown and Outlet stores report.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Conduct conference call with P. Vajhala (Deloitte), T. Williams, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss potential removal of controls for the Land's End report.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Conduct conference call with M. Smietanski (Deloitte), T. Williams, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss potential removal of controls for the Sears Hometown and Outlet stores report.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Conduct conference call with M. Smietanski (Deloitte), T. Williams, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss potential removal of controls for the Land's End report.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Speak with J. Hoye (Deloitte) regarding outstanding client requests for Land's End report to follow up on and estimate project completion.	\$0.00	0.2	\$0.00
01/18/2019				
Augustian, Jenn	Document control testing of selections over review of tax payments control for Sears Hometown Outlet (SHO) Service Organization Control (SOC) report.	\$0.00	0.7	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/18/2019				
Augustian, Jenn	Make selections to test the review of tax payments control.	\$0.00	0.5	\$0.00
Augustian, Jenn	Prepare testing of selections over review of tax payments control for Sears Hometown Outlet (SHO) Service Organization Control (SOC) report to gain assurance over operating effectiveness of the control.	\$0.00	0.7	\$0.00
Hoye, Jim	Participate in discussion with C. McShane (Deloitte) regarding fixed asset controls for Service Organization Control ("SOC") report.	\$0.00	0.2	\$0.00
Hoye, Jim	Close manager notes on inventory change management control.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding Essbase change monitoring.	\$0.00	0.3	\$0.00
Mason, David	Review and analyze end of year change management population provided.	\$0.00	1.1	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding Essbase change monitoring.	\$0.00	0.3	\$0.00
Mason, David	Update systems overview and assertions workpaper.	\$0.00	0.9	\$0.00
McShane, Connor	Speak with J. Hoye (Deloitte) regarding fixed asset controls for SOC report.	\$0.00	0.2	\$0.00
Straub, Kelsey	Close partner notes on sales tax controls for Sears Hometown service report.	\$0.00	1.3	\$0.00
Straub, Kelsey	Review client support for property tax control selections and select samples for operating effectiveness testing.	\$0.00	0.7	\$0.00
Straub, Kelsey	Close manager notes on sales tax controls for Lands End audit.	\$0.00	1.3	\$0.00
Vajhala, Phani Kiran	Review description of the systems section f the Sears Hometown and Outlet (SHO) Service Organization Controls Report.	\$0.00	0.9	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Advisory Services - SOC Reports</i></b>					
01/18/2019					
	Vajhala, Phani Kiran	Review the other information provided by the service organization section of the Sears Hometown and Outlet (SHO) Service Organization Controls Report.	\$0.00	1.1	\$0.00
01/21/2019					
	Berland, Taylor	Edit documentation of testing of the control related to the company's financial reporting software balancing with the general ledger.	\$0.00	0.6	\$0.00
	Hoye, Jim	Update documentation and period end inquiry for automated control.	\$0.00	0.2	\$0.00
	Hoye, Jim	Address partner notes on Telluride Privileged Access Review and Ciboodle change management testing.	\$0.00	0.3	\$0.00
	Hoye, Jim	Draft additional samples and follow up for Telluride matching control.	\$0.00	0.2	\$0.00
	Hoye, Jim	Analyze review notes for automated expenditure control.	\$0.00	0.2	\$0.00
	Hoye, Jim	Determine how many follow ups are needed from Sears regarding automated control period end inquiries.	\$0.00	0.2	\$0.00
	Mason, David	Document systems overview and assertions workpaper for updates.	\$0.00	1.6	\$0.00
	Mason, David	Document systems overview and assertions workpaper for second round of updates.	\$0.00	1.9	\$0.00
01/22/2019					
	Berggren, Maureen	Review procedures performed regarding testing of financial reporting control for Service Organization Control.	\$0.00	0.1	\$0.00
	Berggren, Maureen	Review weighted average cost automated control.	\$0.00	0.2	\$0.00
	Berggren, Maureen	Review financial reporting testing over the general ledger for Service Organization Control 1 (SOC1) report for Sears Hometown and Outlet stores.	\$0.00	0.1	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/22/2019				
Berggren, Maureen	Review financial reporting testing over the general ledger for Service Organization Control 1 (SOC1) report for Land's End.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review conclusion of financial reporting control on account reconciliations for Service Organization Control 1 (SOC1) report for Sears Hometown and Outlet stores.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review testing of financial reporting control on account reconciliations for Service Organization Control 1 (SOC1) report for Land's End.	\$0.00	0.1	\$0.00
Berggren, Maureen	Review sales and use tax control working papers.	\$0.00	0.1	\$0.00
Hoye, Jim	Review evidence provided for expenditure controls to assess additional follow up.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Telluride production lockdown.	\$0.00	0.3	\$0.00
Hoye, Jim	Make additional samples follow up for Point of Sale & Telluride matching control.	\$0.00	0.2	\$0.00
Mason, David	Draft list of workpapers in progress and the current status for team update on service organization controls.	\$0.00	0.6	\$0.00
Mason, David	Draft systems overview and assertions mapping workpaper.	\$0.00	1.3	\$0.00
Mason, David	Update process owner and competence workpaper for additional documentation.	\$0.00	1.8	\$0.00
Smietanski, Meredith	Update the Sears Hometown and Outlet conclusions within the Service Organization Controls Report.	\$0.00	2.4	\$0.00
Smietanski, Meredith	Add J. Goodin's (Sears) revised business control updates over complementary user entity controls within the Service Organization Controls Report.	\$0.00	2.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Advisory Services - SOC Reports</i>					
01/23/2019					
	Hoye, Jim	Update documentation for automated expenditure controls based off review notes and additional testing.	\$0.00	0.9	\$0.00
	Mason, David	Document updates in process owner competence workpaper.	\$0.00	2.2	\$0.00
	Mason, David	Document second round of updates in process owner competence workpaper.	\$0.00	0.7	\$0.00
01/24/2019					
	Berggren, Maureen	Participate in conference call with P. Vajhala (Deloitte) to discuss updated information for the access review findings.	\$0.00	0.1	\$0.00
	Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding Service Organization Control ("SOC") Archiving and Tools Testing.	\$0.00	0.4	\$0.00
	Mason, David	Document updates in control owner and competence workpaper.	\$0.00	1.1	\$0.00
	Mason, David	Update Human Resources Management System change management with end of year populations and design confirmation.	\$0.00	1.3	\$0.00
	Mason, David	Update internal tracker to include latest end of year change management populations.	\$0.00	0.5	\$0.00
	Mason, David	Update Access Benchmark tool change management workpaper for rollforward testing.	\$0.00	0.7	\$0.00
	Mason, David	Update Import 2000 System change management with end of year populations and design confirmation.	\$0.00	0.5	\$0.00
	Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding Service Organization Control ("SOC") Archiving and Tools Testing.	\$0.00	0.4	\$0.00
	Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding Service Organization Control ("SOC") Archiving and Tools Testing for Lands End.	\$0.00	0.2	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Advisory Services - SOC Reports</i>					
01/24/2019					
	Vajhala, Phani Kiran	Participate in conference with M. Berggren (Deloitte) to discuss updated information for the access review findings.	\$0.00	0.1	\$0.00
01/25/2019					
	Bougadis, Blake	Review of internal audit testing selections performed for the self-insurance control.	\$0.00	0.7	\$0.00
	Weinert McDonnell, Lesley	Review design and implementation control testing for the purposes of our Sears Hometown Service Organization Control report.	\$0.00	1.1	\$0.00
	Weinert McDonnell, Lesley	Review design and implementation control testing for the purposes of our Lands End Service Organization Control report.	\$0.00	1.1	\$0.00
01/28/2019					
	Berggren, Maureen	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss source data considerations regarding the inventory interface controls included in service organization controls report.	\$0.00	0.2	\$0.00
	Fitzgerald, Connor	Meet with M. Lonnemann and M. Berggren (all Deloitte) to discuss source data considerations regarding the inventory interface controls included in service organization controls report.	\$0.00	0.2	\$0.00
	Hoye, Jim	Develop a list of outstanding audit support in order to present to S. Brokke (Sears) what support is still outstanding.	\$0.00	0.1	\$0.00
	Lauret, Kyle	Review Sears Hometown and outlet system and Organization Controls Report revenue control scoping to align procedures.	\$0.00	0.2	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Advisory Services - SOC Reports</i></b>				
01/28/2019				
Lauret, Kyle	Review design and implementation testing of three self-insurance controls relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with C. Fitzgerald and M. Berggren (all Deloitte) to discuss source data considerations regarding the inventory interface controls included in service organization controls report.	\$0.00	0.2	\$0.00
Mason, David	Update Production Lockdown workpaper for interim testing.	\$0.00	1.7	\$0.00
Mason, David	Draft tools admin rollforward write-ups for rollforward testing.	\$0.00	1.6	\$0.00
Smietanski, Meredith	Finalize documentation of rollforward of IT security workpapers.	\$0.00	4.1	\$0.00
Straub, Kelsey	Review the design testing of property tax controls for the Sears Hometown audit.	\$0.00	1.7	\$0.00
Straub, Kelsey	Review the design testing of property tax controls for the Lands End audit.	\$0.00	2.5	\$0.00
01/29/2019				
Berggren, Maureen	Review rollforward updates to IT change management workpapers.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review rollforward updates to inventory working papers.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review documentation of rollforward updates to IT security working papers.	\$0.00	0.4	\$0.00
Berggren, Maureen	Review the documentation of the testing performed over inventory controls for purposes of the Service Organization Control report.	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with T. Dixon, M. Smietanski, P. Vajhala, and M. Lonnemann (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Mason, David	Make further updates to production lockdown workpaper.	\$0.00	2.1	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Advisory Services - SOC Reports</i>				
01/29/2019				
	Mason, David Analyze tools change management rollforward documentation provided.	\$0.00	1.1	\$0.00
	Mason, David Analyze associates terminations documentation provided.	\$0.00	1.4	\$0.00
	Mason, David Update compliance considerations workpaper.	\$0.00	1.1	\$0.00
	Smietanski, Meredith Finalize documentation of our rollforward of IT security workpapers (Lands End) to send to partner.	\$0.00	3.7	\$0.00
01/30/2019				
	Hoye, Jim Update backup schedule testing workpaper.	\$0.00	0.2	\$0.00
	Hoye, Jim Update tracker for control owner with no response.	\$0.00	0.3	\$0.00
	Hoye, Jim Discuss with D. Mason (Deloitte) regarding additional support required for Service Organization Control ("SOC") testing.	\$0.00	0.2	\$0.00
	Lauret, Kyle Review internal control testing procedures for one revenue control relevant to the Lands End System and Organization Controls Report.	\$0.00	0.3	\$0.00
	Lauret, Kyle Review design and implementation testing of one self-insurance control relevant to the Sears Hometown, Outlet System, and Organization Controls Report.	\$0.00	0.3	\$0.00
	Lauret, Kyle Review information used in self-insurance controls testing procedures to address reliability of information used in controls relevant to the Sears Hometown, Outlet System, and Organization Controls Report.	\$0.00	0.3	\$0.00
	Lauret, Kyle Review internal control testing procedures for one revenue control relevant to the Sears Hometown, Outlet System, and Organization Controls Report.	\$0.00	0.4	\$0.00
	Mason, David Document updates in Telluride Privileged Access Review workpaper.	\$0.00	1.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Advisory Services - SOC Reports</i></b>				
01/30/2019				
	Mason, David Draft Endeavor Production Lockdown workpaper.	\$0.00	3.6	\$0.00
	Mason, David Discuss with J. Hoye (Deloitte) regarding additional support required for Service Organization Control ("SOC") testing.	\$0.00	0.2	\$0.00
	Mason, David Document updates in Infrastructure Admin Access Review workpaper.	\$0.00	2.1	\$0.00
	Mason, David Document updates for associates termination workpaper for roll forward testing.	\$0.00	1.6	\$0.00
	Smietanski, Meredith Update documentation of rollforward of change management IT workpapers based on review of M. Berggren (Deloitte).	\$0.00	3.8	\$0.00
01/31/2019				
	Berggren, Maureen Review of inventory working papers for Service Organization Control report.	\$0.00	0.1	\$0.00
	Berggren, Maureen Review the documentation of the procedures performed to test inventory controls for purposes of the Service Organization Control report.	\$0.00	0.1	\$0.00
	Berggren, Maureen Review property tax control working papers.	\$0.00	0.2	\$0.00
	Berggren, Maureen Review testing of inventory control workpapers.	\$0.00	0.1	\$0.00
	Hoye, Jim Review Telluride privilege access to determine additional questions for client.	\$0.00	0.2	\$0.00
	Hoye, Jim Update Kmart polling documentation.	\$0.00	0.2	\$0.00
	Lauret, Kyle Review internal control testing of one self-insurance control relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.3	\$0.00
	Lauret, Kyle Review internal control testing procedures for one automated revenue control relevant to the Sears Hometown and Outlet System and Organization Controls Report.	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Advisory Services - SOC Reports</i></b>				
01/31/2019				
Lauret, Kyle	Review internal control testing procedures for two property tax controls relevant to the Sears Hometown, Outlet System, and Organization Controls Report.	\$0.00	0.4	\$0.00
Lauret, Kyle	Review internal control testing procedures for one automated revenue control relevant to the Lands End System and Organization Controls Report.	\$0.00	0.4	\$0.00
Mason, David	Document updates in systems overview and assertions workpaper.	\$0.00	3.2	\$0.00
Mason, David	Document additional updates in Telluride Access Review workpaper.	\$0.00	1.1	\$0.00
Mason, David	Document updates in infrastructure admin workpapers for rollforward testing.	\$0.00	1.3	\$0.00
Smietanski, Meredith	Update documentation of our rollforward of Security IT workpapers based on review of M. Berggren (Deloitte).	\$0.00	3.8	\$0.00
Subtotal for Advisory Services - SOC Reports:			200.8	\$0.00

***Audit Services***

01/02/2019				
Bougadis, Blake	Review the risks of material misstatements within flowcharts for updates based on changes in Company environment.	\$0.00	1.2	\$0.00
Bougadis, Blake	Review the open items for the transaction testing tracker and assess for further support.	\$0.00	0.5	\$0.00
Hermanson, Tom	Draft notes regarding the declaration document.	\$0.00	1.0	\$0.00
Hermanson, Tom	Discuss Sears employment tax matters with N. Viray (Deloitte).	\$0.00	0.5	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/02/2019				
Hoye, Jim	Update documentation for change management workpapers based on comments from M. Smietanski (Deloitte).	\$0.00	1.4	\$0.00
Hoye, Jim	Meet with M. Smietanski (Deloitte) to discuss review notes and next steps for documentation of our testing of IT Service Organization Controls ("SOC") controls.	\$0.00	0.8	\$0.00
Hoye, Jim	Review and address notes for access review testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Participate in discussion with D. Mason (Deloitte) regarding privileged access review for our general IT control testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for security configuration testing and provisioning.	\$0.00	1.7	\$0.00
Mason, David	Revise application privileged and admin access review workpapers.	\$0.00	3.3	\$0.00
Mason, David	Draft Import 2000 system admin and privileged access review workpaper.	\$0.00	2.6	\$0.00
Mason, David	Draft Telluride privileged access review workpaper.	\$0.00	2.3	\$0.00
Mason, David	Participate in discussion with J. Hoye (Deloitte) regarding privileged access review for our general IT control testing.	\$0.00	0.2	\$0.00
Riordan, Katy	Review revenue controls relevant to the Service Organization Control Report.	\$0.00	2.3	\$0.00
Riordan, Katy	Review revenue testing/controls relevant to the Service Organization Control Report.	\$0.00	2.3	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Meet with J. Hoye (Deloitte) to discuss review notes and next steps for documentation of our testing of IT Service Organization Controls ("SOC") controls.	\$0.00	0.8	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/02/2019					
	Smietanski, Meredith	Review provisioning interim and rollforward items.	\$0.00	3.2	\$0.00
	Vajhala, Phani Kiran	Review information technology workpapers and report.	\$0.00	3.9	\$0.00
	Viray, Norell	Discuss Sears employment tax matters with T. Hermanson (Deloitte).	\$0.00	0.5	\$0.00
01/03/2019					
	Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding testing status and change management workpapers.	\$0.00	0.8	\$0.00
	Hoye, Jim	Follow up with client for Item Maintenance Application provisioning and access reviews.	\$0.00	0.2	\$0.00
	Hoye, Jim	Conduct call with P. Patni and S. Venkata (all Deloitte) regarding testing status and next steps.	\$0.00	0.1	\$0.00
	Hoye, Jim	Analyze Telluride access review to determine necessary follow-ups with the client.	\$0.00	0.4	\$0.00
	Hoye, Jim	Review information security workpapers to determine if updates need to be made.	\$0.00	0.8	\$0.00
	Hoye, Jim	Analyze CyberArk log monitoring for purposes of change management workpaper documentation.	\$0.00	0.6	\$0.00
	Hoye, Jim	Participate in discussion with D. Mason (Deloitte) regarding CyberArk access review and workpaper status.	\$0.00	0.7	\$0.00
	Hoye, Jim	Analyze AS400 (operating system) for security configuration testing and follow up with client for additional support needed.	\$0.00	0.8	\$0.00
	Jaiswal, Himanshu	Draft ownership of key persons documentation to gain assurance over independence.	\$0.00	1.3	\$0.00
	Jaiswal, Himanshu	Update Sears transaction coordination documentation.	\$0.00	1.5	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/03/2019				
Liu, Sky	Compile executed Statement of Work/Engagement Letter/Work Order for the Deloitte Entity Search and Compliance (DESC) referenced and update fees for Preapproval Summary and Reconciliation of Proxy.	\$0.00	2.1	\$0.00
Mason, David	Draft iPlan admin access review workpaper.	\$0.00	1.7	\$0.00
Mason, David	Draft CyberArk Database access review workpaper.	\$0.00	1.3	\$0.00
Mason, David	Participate in discussion with J. Hoye (Deloitte) regarding CyberArk access review and workpaper status.	\$0.00	0.7	\$0.00
Mason, David	Update application and admin access review workpapers.	\$0.00	1.1	\$0.00
Mason, David	Draft follow up email to Sears Information Technology Team for Item Maintenance Application access review workpaper.	\$0.00	0.6	\$0.00
Patni, Paridhi	Conduct call with J. Hoye and S. Venkata (all Deloitte) regarding testing status and next steps.	\$0.00	0.1	\$0.00
Paul, Samantha	Document selections for October 2018 inventory original item cost control.	\$0.00	2.1	\$0.00
Paul, Samantha	Follow up with J. Bonzo and E. Boston (all Sears) regarding cost change listing for October 2018.	\$0.00	1.7	\$0.00
Paul, Samantha	Follow up with J. Bonzo and E. Boston (all Sears) regarding ALEX reconciliation control.	\$0.00	1.7	\$0.00
Paul, Samantha	Summarize results of store physicals control process.	\$0.00	2.3	\$0.00
Riordan, Katy	Review Sears transaction testing.	\$0.00	0.4	\$0.00
Riordan, Katy	Review additional documentation in Sears transaction testing.	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/03/2019				
Smietanski, Meredith	Participate in telephone conference with P. Vajhala (Deloitte) for our weekly internal status call to discuss general IT control (Service Organization Control "SOC") interim and rollforward testing updates and outstanding follow ups to be communicated to	\$0.00	0.7	\$0.00
Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding testing status and change management workpapers.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Review change management workpapers for a trace of one unique identifier and tracing it back to the source system.	\$0.00	3.8	\$0.00
Vajhala, Phani Kiran	Participate in telephone conference with M. Smietanski (Deloitte) for our weekly internal status call to discuss general IT control (Service Organization Control "SOC") interim and rollforward testing updates and outstanding follow ups to be communicated	\$0.00	0.7	\$0.00
Vajhala, Phani Kiran	Proofread information technology workpapers and report.	\$0.00	1.1	\$0.00
Venkatasubramanyan, Srikanth	Conduct call with P. Patni and J. Hoye (all Deloitte) regarding testing status and next steps.	\$0.00	0.1	\$0.00
01/04/2019				
Hermanson, Tom	Review and sign fee declaration as part of our compliance procedures.	\$0.00	1.1	\$0.00
Hoye, Jim	Review Item Maintenance Application change provisioning.	\$0.00	0.2	\$0.00
Hoye, Jim	Review Item Maintenance Application change management provisioning.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform change management testing regarding the Human Resources Management System.	\$0.00	0.3	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/04/2019					
	Hoye, Jim	Perform analysis over the access reviews and provisioning testing to determine necessary follow-ups with client.	\$0.00	0.8	\$0.00
	Hoye, Jim	Follow-up with client for more evidence based on review of provisioning testing.	\$0.00	0.8	\$0.00
	Jain, Yash R	Resolve P. Nanda's notes (Deloitte) on the internal audit reports and preparation of tracker for collection of reports.	\$0.00	0.8	\$0.00
	Mason, David	Revise change management workpapers and update Telluride admin access review workpaper.	\$0.00	2.3	\$0.00
	Mason, David	Revise Item Maintenance Application access review workpapers.	\$0.00	3.1	\$0.00
	Mason, David	Revise Telluride privileged access review workpaper.	\$0.00	2.9	\$0.00
	Paul, Samantha	Meet with R. Buenaventura (Sears) regarding support issues and open items.	\$0.00	1.8	\$0.00
	Paul, Samantha	Perform substantive testing for Item Maintenance Application merchant review of price changes for October 2018.	\$0.00	1.3	\$0.00
	Paul, Samantha	Perform testing of inventory balances for Sears as of Week 39.	\$0.00	1.7	\$0.00
	Paul, Samantha	Perform testing of inventory balances for Kmart as of week 39.	\$0.00	1.7	\$0.00
	Smietanski, Meredith	Discuss with K. Thorat (Sears Holdings) the year-end change management approach for 21 applications.	\$0.00	2.5	\$0.00
	Vajhala, Phani Kiran	Review additional information technology workpapers and report.	\$0.00	1.1	\$0.00
01/07/2019					
	Allen, Michael	Assess client inventory support received from M. Smits (Sears) for cutoff testing.	\$0.00	1.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/07/2019				
Allen, Michael	Discuss with J. McManus (Deloitte) regarding the procedures to perform for control testing of business objects to general ledger testing.	\$0.00	0.8	\$0.00
Allen, Michael	Meet with K. Riordan and C. Fitzgerald (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Allen, Michael	Update documentation tracker for all unit cube reconciliation emails received by client as part of our control testing procedures for the Essbase unit cube balancing control.	\$0.00	3.2	\$0.00
Allen, Michael	Compile all reconciliation emails received from client to verify that Essbase and Unit cubes balance for our control testing.	\$0.00	2.3	\$0.00
Allen, Michael	Review client support received from T. Clark (Sears) on SHC and unit Essbase balancing.	\$0.00	0.9	\$0.00
Augustian, Jenn	Meet with K. Riordan and C. Fitzgerald (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Augustian, Jenn	Document testing over the Sears and Kmart perpetual inventory systems.	\$0.00	2.1	\$0.00
Augustian, Jenn	Meet with J. McManus (Deloitte) to discuss the documentation of the physical inventory results.	\$0.00	0.2	\$0.00
Berggren, Maureen	Discuss with T. Dixon, G. Yauch, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/07/2019				
Berggren, Maureen	Participate in telephone conference with T. Dixon, G. Yauch, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Staiger, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Staiger and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00
Berrill, Liz	Discuss with L. McDonnell (Deloitte) to provide update on current status of engagement and bankruptcy proceedings.	\$0.00	0.8	\$0.00
Berry, Jim	Participate in telephone conference with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Berry, Jim	Discuss with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00
Bougadis, Blake	Meet with K. Riordan and C. Fitzgerald (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Chang, Stephen	Meet with J. Staiger and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00

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**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/07/2019				
Chang, Stephen	Meet with J. Staiger, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with J. Berry, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Dixon, Teagan (TJ)	Participate in telephone conference with P. Vajhala, and M. Smietanski (all Deloitte) to discuss Service Organization Control ("SOC") objectives 9.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Meet with K. Straub and J. Staiger (all Deloitte) to discuss ESL offer status and ramifications to the audit and other Deloitte audit workstreams.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Meet with S. Paul (Deloitte) to discuss status of inventory control workpapers and client support issues.	\$0.00	1.8	\$0.00
Hoye, Jim	Follow-up with client regarding Sears Source Subsidy Information System (Application) provisioning.	\$0.00	0.3	\$0.00
Hoye, Jim	Update change management workpapers for the Human Resources Management System.	\$0.00	0.7	\$0.00
Hoye, Jim	Participate in telephone conference with A. Klus and T. Williams (all Sears) regarding AS400 (operating system) Security Configuration.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding backup schedules.	\$0.00	0.1	\$0.00
Hoye, Jim	Update documentation for access reviews based on comments from M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation for backup schedules based on comments from M. Smietanski (Deloitte).	\$0.00	0.3	\$0.00

**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/07/2019				
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding AS400 (operating system) Security Configuration and PeopleSoft General Ledger automated access functionalities.	\$0.00	1.1	\$0.00
Hoye, Jim	Work on change management review notes to complete documentation of our general IT control testing.	\$0.00	1.1	\$0.00
Hoye, Jim	Prepare for AS400 (operating system) security configuration meeting.	\$0.00	0.2	\$0.00
Hoye, Jim	Follow up with K. Thorat (Sears) regarding Item Maintenance Application user access review.	\$0.00	0.1	\$0.00
Hoye, Jim	Perform analysis regarding People Soft General Ledger conversion.	\$0.00	0.2	\$0.00
Hoye, Jim	Update tracker of outstanding evidence needed from client to follow-up.	\$0.00	0.5	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, A. Williams, S. Chang, and T. Berland (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding backup schedules.	\$0.00	0.1	\$0.00
Mason, David	Update list of outstanding items from Sears Internal Audit group.	\$0.00	2.4	\$0.00
Mason, David	Draft internal tracker to track status of change management and provisioning end of year population requests.	\$0.00	2.1	\$0.00
Mason, David	Draft Sears Source Subsidy Information System provisioning workpaper.	\$0.00	0.8	\$0.00
Mason, David	Update monitoring and change management workpapers.	\$0.00	2.6	\$0.00
McManus, Joseph	Meet with J. Staiger and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/07/2019				
McManus, Joseph	Meet with K. Riordan and P. Sorenson (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with M. Allen (Deloitte) to discuss the procedures to perform for control testing of business objects to general ledger testing.	\$0.00	0.8	\$0.00
McManus, Joseph	Review of control testing of business objects to general ledger.	\$0.00	1.3	\$0.00
McManus, Joseph	Review of support received from S. Sahane (Sears) for interface control testing.	\$0.00	1.3	\$0.00
McManus, Joseph	Research into source data controls over the quantity and cost information contained within Inventory controls.	\$0.00	0.8	\$0.00
McManus, Joseph	Import into audit software of the second RGIS (Retail Grocery Inventory Services) confirmation from C. Emery (Sears).	\$0.00	0.9	\$0.00
McManus, Joseph	Review physical inventory count control design and implementation testing.	\$0.00	1.2	\$0.00
McManus, Joseph	Meet with J. Augustian (Deloitte) to discuss the documentation of the physical inventory results.	\$0.00	0.2	\$0.00
McManus, Joseph	Import into audit software of the third RGIS (Retail Grocery Inventory Services) confirmation from C. Emery (Sears).	\$0.00	0.9	\$0.00
Patni, Paridhi	Review Change Management workpaper.	\$0.00	0.8	\$0.00
Paul, Samantha	Meet with C. Fitzgerald (Deloitte) to discuss status of inventory control workpapers and client support issues.	\$0.00	1.8	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/07/2019				
Riordan, Katy	Meet with J. McManus and P. Sorenson (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with J. Staiger and J. McManus (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Participate in call with P. Vajhala (Deloitte) for our weekly internal status call to discuss Service Organization Control matter outstanding items that need to be communicated to Sears Internal Audit.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Update internal audit outstanding items agenda for weekly progress meeting.	\$0.00	3.4	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoye (Deloitte) regarding AS400 (operating system) Security Configuration and PeopleSoft General Ledger automated access functionalities.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) for internal status call to discuss potential IT control matters.	\$0.00	4.6	\$0.00
Smietanski, Meredith	Review year-end provisioning workpapers.	\$0.00	3.1	\$0.00
Sorenson, Peter	Meet with K. Riordan and J. McManus (all Deloitte) to assess status across areas of the engagement and discuss project plan updates related to Lands End and Sears hometown controls.	\$0.00	0.4	\$0.00
Staiger, Jt	Discuss with T. Dixon, G. Yauch, M. Berggren, J. Berry, and L. McDonnell (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00

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**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/07/2019				
Staiger, Jt	Meet with J. McManus and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with K. Straub and C. Fitzgerald (all Deloitte) to discuss ESL offer status and ramifications to the audit and other Deloitte audit workstreams.	\$0.00	0.6	\$0.00
Staiger, Jt	Participate in telephone conference with T. Dixon, G. Yauch, M. Berggren, J. Berry, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with S. Chang, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with K. Straub and A. Williams (all Deloitte) to discuss the priorities related to Lands End and Sears hometown.	\$0.00	0.6	\$0.00
Straub, Kelsey	Develop a revised listing of Service Organization Controls the team should test during January.	\$0.00	2.9	\$0.00
Straub, Kelsey	Meet with J. Staiger and C. Fitzgerald (all Deloitte) to discuss ESL offer status and ramifications to the audit and other Deloitte audit workstreams.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with J. Staiger and A. Williams (all Deloitte) to discuss the priorities related to Lands End and Sears hometown.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Participate in call with M. Smietanski (Deloitte) for our weekly internal status call to discuss potential Service OrganizationControl matter outstanding items that need to be communicated to Sears Internal Audit.	\$0.00	0.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/07/2019				
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) for internal status call to discuss potential IT control matters.	\$0.00	4.6	\$0.00
Weinert McDonnell, Lesley	Participate in telephone conference with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and J. Berry (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Discuss with L. Berrill (Deloitte) to provide update on current status of engagement and bankruptcy proceedings.	\$0.00	0.8	\$0.00
Weinert McDonnell, Lesley	Discuss with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and J. Berry (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00
Williams, Adam	Meet with J. Staiger, S. Chang, M. Lonnemann, and T. Berland (all Deloitte) to discuss manager priorities and weekly to-do.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with K. Straub and J. Staiger (all Deloitte) to discuss the priorities related to Lands End and Sears hometown.	\$0.00	0.6	\$0.00
Williams, Adam	Meet with J. McManus and K. Riordan (all Deloitte) to discuss priorities and assess status across the areas of the engagement for documentation/testing.	\$0.00	0.6	\$0.00
Yauch, Glenn	Participate in telephone conference with T. Dixon, J. Berry, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss current audit status and action items as it relates to IT specialist work.	\$0.00	0.3	\$0.00
Yauch, Glenn	Discuss with T. Dixon, J. Berry, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss status with the Service Organization Control ("SOC") report.	\$0.00	0.5	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/07/2019				
Yauch, Glenn	Review documentation over IT control testing over revenue.	\$0.00	0.5	\$0.00
01/08/2019				
Allen, Michael	Update and consolidate Risk of Material Misstatement (ROMM) documentation based on changes in control documentation.	\$0.00	0.5	\$0.00
Allen, Michael	Document control testing for the design and implementation of the Essbase unit cubes balancing control.	\$0.00	1.9	\$0.00
Allen, Michael	Discuss with J. McManus (Deloitte) regarding the remaining steps to complete business objects to general ledger testing.	\$0.00	0.4	\$0.00
Allen, Michael	Update documentation of our control testing for the business object and general ledger reconciliation control based on notes received from J. McManus (Deloitte).	\$0.00	0.9	\$0.00
Allen, Michael	Draft email request for account reconciliation for each control owner (Sears employees - 13 different control owners).	\$0.00	1.1	\$0.00
Allen, Michael	Review account reconciliation journal entry received from client to make selections for testing.	\$0.00	2.1	\$0.00
Allen, Michael	Assess client responses received from control owners for account reconciliation documentation (Q3'18) as part of our annual audit procedures.	\$0.00	0.8	\$0.00
Allen, Michael	Update documentation of our cutoff testing for the Distribution Center inventory observation based on support received from M. Smits (Sears).	\$0.00	2.4	\$0.00
Augustian, Jenn	Document evaluation of physical inventory count results from FY18 as operating effectiveness testing for inventory controls.	\$0.00	3.1	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/08/2019				
Beekman, Berna	Draft project management plan regarding the approach to self-insurance analysis.	\$0.00	1.3	\$0.00
Beekman, Berna	Review current scoping memo and prior year's actuarial reports (for all segments) to inform current year's approach.	\$0.00	0.8	\$0.00
Beekman, Berna	Document 2019 self insurance approach based on review of prior actuarial analysis.	\$0.00	1.8	\$0.00
Berland, Taylor	Attend meeting with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Berry, Jim	Discuss with L. McDonnell (Deloitte) regarding audit status as of 1-8-2019 and manager deployment strategy.	\$0.00	0.4	\$0.00
Chang, Stephen	Attend meeting with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Doster, Kiera	Draft plan for 2019 self-insurance analysis based on data review.	\$0.00	0.5	\$0.00
Hoye, Jim	Review change management review notes to complete documentation of our general IT control testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation of our backup schedules testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding change management year-end testing and next steps in documentation of this testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze access benchmark provisioning queries for year-end testing.	\$0.00	0.3	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/08/2019				
Hoye, Jim	Analyze AS400 (Operating System) privileged access review and security configuration evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Participate in telephone conference with S. Venkata (Deloitte) regarding change management review notes and documentation.	\$0.00	0.3	\$0.00
Hoye, Jim	Work on documentation for automated expenditure controls.	\$0.00	0.3	\$0.00
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding agenda items, provisioning year-end testing, infrastructure access review, and change management review notes.	\$0.00	0.8	\$0.00
Hoye, Jim	Update documentation of our year-end provisioning testing.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation regarding AS400 (Operating system) access reviews.	\$0.00	0.4	\$0.00
Hoye, Jim	Analysis company support regarding I2K (Import 2000 application) access reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for People Soft General Ledger conversion.	\$0.00	0.5	\$0.00
Jain, Yash R	Update the master audit maps for year-end and change in database.	\$0.00	0.8	\$0.00
Jaiswal, Himanshu	Update documentation of Sears planning documents on risk profile as part of our procedures to assess new guidance.	\$0.00	2.8	\$0.00
Jaiswal, Himanshu	Update documentation summary of internal control procedures as part of our procedures to assess new guidance.	\$0.00	1.0	\$0.00
Jaiswal, Himanshu	Update documentation summary of substantive procedures as part of our procedures to assess new guidance.	\$0.00	3.2	\$0.00
Lauret, Kyle	Meet with D. Jackson and L. McDonnell (all Deloitte) to discuss priorities of responsibilities.	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/08/2019				
Lauret, Kyle	Attend meeting with L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8, 2019.	\$0.00	0.9	\$0.00
Liu, Sky	Update review notes from T. Enkhbayar (Deloitte) on Preapproval Summary and Reconciliation of Proxy workpaper.	\$0.00	3.1	\$0.00
Lonnemann, Malorie	Attend meeting with L. McDonnell, J. Staiger, K. Lauret, A. Williams, S. Chang, and T. Berland (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Mason, David	Revise common access provisioning workpaper.	\$0.00	2.5	\$0.00
Mason, David	Meet with J. Hoye (Deloitte) regarding change management year-end testing and next steps in documentation of this testing.	\$0.00	0.2	\$0.00
Mason, David	Update change management workpapers for interim testing.	\$0.00	1.9	\$0.00
Mason, David	Update change management workpapers for year-end rollforward testing.	\$0.00	3.6	\$0.00
Mason, David	Update additional change management workpapers documented for end of year testing.	\$0.00	2.4	\$0.00
McManus, Joseph	Review Sears store level processes narrative.	\$0.00	0.3	\$0.00
McManus, Joseph	Close notes on Source Data controls over the quantity and cost information contained within interfacing systems.	\$0.00	0.3	\$0.00
McManus, Joseph	Close manager notes (Deloitte) on Interface between Sears Point of Sale System and Sears Performance Reporting System.	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/08/2019				
McManus, Joseph	Review Kmart store level processes narrative.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with M. Allen (Deloitte) to discuss steps remaining to complete business objects to general ledger testing.	\$0.00	0.4	\$0.00
McManus, Joseph	Review outstanding Q2'18 account reconciliation provided by client requests.	\$0.00	0.4	\$0.00
McManus, Joseph	Select Q3'18 account reconciliations for review as part of control testing over the account reconciliation process.	\$0.00	1.4	\$0.00
McManus, Joseph	Close of manager notes (Deloitte) on controls over financial reporting.	\$0.00	0.9	\$0.00
McManus, Joseph	Review of new support received from S. Sahane (Sears) for interface control testing.	\$0.00	0.7	\$0.00
McManus, Joseph	Select samples for testing of Distributed Operating System to High Jump inventory interface testing.	\$0.00	0.9	\$0.00
McManus, Joseph	Updates to project plan for current status of Service Organization Controls.	\$0.00	1.2	\$0.00
Rosi, Matthew	Prepare selection documents for National Accounts Payable System manual payment operating effectively workpaper.	\$0.00	1.5	\$0.00
Rosi, Matthew	Close senior notes on 3-way match accounts payable process control for Kmart.	\$0.00	1.9	\$0.00
Rosi, Matthew	Update National Accounts Payable System control for detail obtained from Invoice Processing System.	\$0.00	3.3	\$0.00
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to review questions related to manual payments in National Accounts Payable control system (operating effectiveness).	\$0.00	0.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/08/2019				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit compliance outstanding items.	\$0.00	4.5	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoye (Deloitte) regarding agenda items, provisioning year-end testing, infrastructure access review, and change management review notes.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Review common control provisioning control.	\$0.00	3.7	\$0.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) to review questions related to manual payments in National Accounts Payable control (operating effectiveness).	\$0.00	0.6	\$0.00
Staiger, Jt	Attend meeting with L. McDonnell, S. Chang, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss Internal Audit compliance outstanding items.	\$0.00	4.5	\$0.00
Venkatasubramanyan, Srikanth	Conduct call with J. Hoye (Deloitte) regarding change management review notes.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry (Deloitte) regarding audit status as of 1-8-2019 and manager deployment strategy.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with D. Jackson and K. Lauret (all Deloitte) to discuss priorities of responsibilities for the week of 1-8-2019.	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/08/2019				
Weinert McDonnell, Lesley	Attend meeting with J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Williams, Adam	Attend meeting with L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss weekly leadership update meeting and audit status as of January 8th 2019.	\$0.00	0.9	\$0.00
Yauch, Glenn	Review system application workpaper documentation.	\$0.00	3.2	\$0.00
01/09/2019				
Allen, Michael	Document Independent Essbase retrieval of inventory amounts at the Distribution Center observed as part of inventory observation testing procedures.	\$0.00	1.3	\$0.00
Allen, Michael	Update design and implementation documentation for financial reporting Service Organization Control (SOC) testing.	\$0.00	0.8	\$0.00
Allen, Michael	Update documentation of the Financial Statement Information Risk of Material Misstatement (ROMM) based on changes in control/assertion assessments.	\$0.00	1.3	\$0.00
Allen, Michael	Update documentation of testing over the business objects and general ledger reconciliation control, a financial reporting Service Organization Control (SOC), based on notes received from T. Berland (Deloitte).	\$0.00	3.3	\$0.00
Allen, Michael	Meet with T. Berland (Deloitte-Manager) and J. McManus (Deloitte-Senior) to assess client financial reporting Service Organization Control ("SOC") controls.	\$0.00	0.2	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/09/2019				
Allen, Michael	Update documentation of our account reconciliation review based on the responses received from client control owners.	\$0.00	1.7	\$0.00
Augustian, Jenn	Prepare for self-insurance walkthrough with L. Jenchel (Sears) by reviewing the support provided and identifying follow up questions.	\$0.00	0.8	\$0.00
Augustian, Jenn	Review support provided by M. Gore (Sears) regarding the Kmart and Sears self-insurance claim review.	\$0.00	0.6	\$0.00
Augustian, Jenn	Perform walkthrough of self-insurance claims triangle review with L. Jenchel (Sears) and P. Sorenson (Deloitte) for SOC report.	\$0.00	0.5	\$0.00
Augustian, Jenn	Meet with P. Sorenson (Deloitte) to discuss the documentation of the self-insurance controls and support received from client (Lands End).	\$0.00	0.6	\$0.00
Augustian, Jenn	Update inventory count result workpaper based on comments received from J. McManus (Deloitte).	\$0.00	0.4	\$0.00
Augustian, Jenn	Prepare control documentation over the review of the self-insurance claims triangle based on discussion had with L. Jenchel (Sears).	\$0.00	3.2	\$0.00
Balester, Jennifer	Participate in conference call with B. Beekman and K. Doster (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.5	\$0.00
Beekman, Berna	Participate in conference call with J. Balester and K. Doster (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.5	\$0.00
Beekman, Berna	Update draft of 2019 self insurance approach based on review of prior actuarial analysis (for all segments).	\$0.00	0.8	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/09/2019				
Beekman, Berna	Compile email to K. Doster and J. Balester (all Deloitte) regarding project planning and estimated time to completion for outstanding areas in self insurance.	\$0.00	0.6	\$0.00
Beekman, Berna	Participate in conference call with K. Doster (Deloitte) to discuss project plan for 2019 self-insurance analysis.	\$0.00	0.2	\$0.00
Berggren, Maureen	Discuss with S. Emricson (Sears) regarding the ServiceNow replacement system.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with M. Allen (Deloitte) and J. McManus (Deloitte) to assess client financial reporting Service Organization Control ("SOC") controls.	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with K. Straub and P. Nanda (all Deloitte) to discuss status of audit projects related to updated auditing guidance sent to India team.	\$0.00	0.3	\$0.00
Berland, Taylor	Discuss with J. Staiger, M. Lonnemann, P. Vajhala, and M. Smietanski (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Berry, Jim	Meet with B. Phelan (SHC) regarding potential accounting results of various bid transactions.	\$0.00	0.6	\$0.00
Berry, Jim	Review of accounting literature associated with discontinued operations and liquidation basis accounting in preparing for meetings with SHC.	\$0.00	1.3	\$0.00
Berry, Jim	Review of staffing needs and consideration of project management of workstreams.	\$0.00	0.7	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) on January 9, 2019 to discuss engagement bankruptcy update and other relevant accounting matters.	\$0.00	1.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/09/2019				
Berry, Jim	Meet with R. Riecker (SHC) to discuss status of ESL bid and potential impacts to financial statements.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Finalize notes from national office on IT security consultation memo.	\$0.00	1.1	\$0.00
Doster, Kiera	Participate in conference call with B. Beekman (Deloitte) to discuss project plan for 2019 self-insurance analysis.	\$0.00	0.2	\$0.00
Doster, Kiera	Participate in conference call with J. Balester and B. Beekman (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Review data compilation of Milliman's (Sear's third party actuarial firm) summary data files for 2019 self-insurance analysis.	\$0.00	3.6	\$0.00
Fitzgerald, Connor	Discuss Sears outstanding control requests with J. Butz, K. Corbat, and B. Foster (all Sears) for our inventory control testing.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Follow up with R. Buenaventura (Sears) on any changes to automated control processes under his review.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Review cost changes for October selections for inventory control testing.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Review support for the cost same user control to assess the operating effectiveness of inventory control.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Follow up with K. Brazovich (Sears) on any process changes to automated controls under his review.	\$0.00	0.4	\$0.00
Hoye, Jim	Make selections for change management year-end testing of inventory.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze Item Maintenance Application access review.	\$0.00	0.3	\$0.00
Hoye, Jim	Identify samples for testing for year-end testing for provisioning to send to client.	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/09/2019				
Hoye, Jim	Participate in telephone conference with M. Smietanski and D. Mason (all Deloitte) regarding access review and change management follow up items.	\$0.00	0.7	\$0.00
Hoye, Jim	Review year-end provisioning evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze Sears revenue system change management evidence.	\$0.00	0.5	\$0.00
Jaiswal, Himanshu	Update the Essbase system password so the team can perform Essbase pulls.	\$0.00	0.3	\$0.00
Jaiswal, Himanshu	Draft ownership of key persons documentation to assess independence for January 2018.	\$0.00	1.2	\$0.00
Jaiswal, Himanshu	Prepare master maps tracker for Sears FY 18 Audit.	\$0.00	1.5	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) on January 9, 2019 to discuss engagement bankruptcy update and other relevant accounting matters.	\$0.00	1.4	\$0.00
Lauret, Kyle	Draft meeting agenda for weekly audit status update meeting set to occur on January 10, 2019.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Discuss with J. Staiger, T. Berland, P. Vajhala, and M. Smietanski (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control report testing procedures.	\$0.00	0.5	\$0.00
Mason, David	Review evidence provided for end of year provisioning populations.	\$0.00	1.7	\$0.00
Mason, David	Review evidence provided for change management testing.	\$0.00	1.3	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/09/2019				
Mason, David	Participate in telephone conference with M. Smietanski and J. Hoye (all Deloitte) regarding access review and change management follow up items.	\$0.00	0.7	\$0.00
Mason, David	Update change management workpapers with end of year populations.	\$0.00	2.4	\$0.00
Mason, David	Revise Sears Source Subsidy Information System provisioning workpaper.	\$0.00	2.7	\$0.00
McManus, Joseph	Review of operating effectiveness controls for Service Organization Controls Report.	\$0.00	0.8	\$0.00
McManus, Joseph	Close manager notes on interface controls related to Service Organization Controls Report.	\$0.00	1.3	\$0.00
McManus, Joseph	Close T. Berland (Deloitte) notes on automated interface between Essbase and general ledger control.	\$0.00	0.6	\$0.00
McManus, Joseph	Review information technology specialists work on Service Organization Controls Report interface controls.	\$0.00	1.7	\$0.00
McManus, Joseph	Review documentation of new samples from S. Sahane (Sears) for interface control testing.	\$0.00	1.6	\$0.00
McManus, Joseph	Review of staff closed notes on physical inventory count controls.	\$0.00	1.3	\$0.00
McManus, Joseph	Update base audit project plan for current status of Service Organization Controls.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with T. Berland (Deloitte- Manager) and M. Allen (Deloitte- Staff) to assess client financial reporting Service Organization Control ("SOC") controls.	\$0.00	0.2	\$0.00
Nanda, Priyanka	Meet with K. Straub and T. Berland (all Deloitte) to discuss status of audit projects related to updated auditing guidance sent to India team.	\$0.00	0.3	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/09/2019				
Rosi, Matthew	Prepared tie-out of Puerto Rico segment footnote regarding inventory balances at 12-31-2017.	\$0.00	4.0	\$0.00
Rosi, Matthew	Completed operating effectiveness testing over manual payments in National Accounts Payable System control.	\$0.00	1.9	\$0.00
Smietanski, Meredith	Participate in telephone conference with J. Hoye and D. Mason (all Deloitte) regarding access review and change management follow up items.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Discuss with J. Staiger, M. Lonnemann, P. Vajhala, and T. Berland (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Review CyberArk evidence provided by internal audit.	\$0.00	3.6	\$0.00
Smietanski, Meredith	Meet with J. Staiger, P. Vajhala, and M. Lonnemann (all Deloitte) regarding Service Organization Control report testing procedures.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Send out roll forward inquiries for automated and interface inventory controls.	\$0.00	3.9	\$0.00
Sorenson, Peter	Meet with J. Augustian (Deloitte) to discuss the documentation of the self-insurance controls and support received from client (Lands End).	\$0.00	0.6	\$0.00
Sorenson, Peter	Attend walkthrough of self-insurance claims triangle review with L. Jenchel (Sears) and J. Augustian (Deloitte) for Service Organization Control report.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, and K. Lauret (all Deloitte) on January 9, 2019 to discuss engagement bankruptcy update and other relevant accounting matters.	\$0.00	1.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/09/2019				
Staiger, Jt	Meet with M. Smietanski, P. Vajhala, and M. Lonnemann (all Deloitte) regarding Service Organization Control report testing procedures.	\$0.00	0.5	\$0.00
Staiger, Jt	Discuss with T. Berland, M. Lonnemann, P. Vajhala, and M. Smietanski (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Straub, Kelsey	Meet with P. Nanda and T. Berland (all Deloitte) to discuss status of audit projects related to updated auditing guidance sent to India team.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review Sarbanes-Oxley change management workpapers.	\$0.00	1.9	\$0.00
Vajhala, Phani Kiran	Discuss with J. Staiger, M. Lonnemann, T. Berland, and M. Smietanski (all Deloitte) regarding SOC findings/potential impact and test approaches over source data.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Staiger, and M. Lonnemann (all Deloitte) regarding Service Organization Control report testing procedures.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, and K. Lauret (all Deloitte) on January 9, 2019 to discuss engagement bankruptcy update and other relevant accounting matters.	\$0.00	1.4	\$0.00
Williams, Adam	Prepare Q3'18 specials billing summary and analysis related to special projects and accounting and reporting advisory services.	\$0.00	2.3	\$0.00
01/10/2019				
Allen, Michael	Update documentation of testing of the general ledger based on notes received from T. Berland (Deloitte).	\$0.00	2.3	\$0.00
Allen, Michael	Update documentation of our Inventory Observation of the Distribution Center selected based on review notes received from J. McManus (Deloitte).	\$0.00	1.4	\$0.00

**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/10/2019				
Allen, Michael	Pull general ledger data for inventory analytic based on client changes.	\$0.00	0.7	\$0.00
Augustian, Jenn	Document control over self-insurance claim triangles based on updated triangles received from L. Jenchel (Sears).	\$0.00	0.6	\$0.00
Augustian, Jenn	Write email to L. Jenchel (Sears) regarding outstanding support requests and follow up questions on self-insurance triangles.	\$0.00	0.3	\$0.00
Augustian, Jenn	Document D&T's approach to using work of others (including internal audit) in the FY18 audit.	\$0.00	0.9	\$0.00
Augustian, Jenn	Document the Kmart daily review over general liability claims payments control for the Lands End Service Organization Control report.	\$0.00	1.3	\$0.00
Augustian, Jenn	Document the Kmart daily review over general liability claims payments control for the Sears Hometown Outlet Service Organization Control report.	\$0.00	1.4	\$0.00
Beekman, Berna	Meet with K. Straub (Deloitte) regarding the November tax changes file received from E. Fellner (Sears).	\$0.00	0.6	\$0.00
Berggren, Maureen	Review access provisioning IT workpapers.	\$0.00	0.4	\$0.00
Berggren, Maureen	Participate in telephone conference with T. Dixon and P. Vajhala (all Deloitte) to discuss SHC Service now change impact to audit.	\$0.00	0.4	\$0.00
Berland, Taylor	Meet with K. Straub and P. Nanda (all Deloitte) to discuss status of projects and timeline of reviews for the week of January 10th.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with S. Brokke (Sears), J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/10/2019				
Berland, Taylor	Meet with S. Brokke (Sears), J. Staiger, A. Williams, M. Lonnemann, S. Liu, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Chang, Stephen	Meet with S. Brokke (Sears), J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Chang, Stephen	Meet with S. Brokke (Sears), J. Staiger, A. Williams, M. Lonnemann, S. Liu, and T. Berland (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Dixon, Teagan (TJ)	Participate in call with M. Berggren and P. Vajhala (all Deloitte) to discuss Service now change impact to audit.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Finalize documentation of IT control memo to be ready for archive.	\$0.00	0.4	\$0.00
Doster, Kiera	Review of exposure data received from Milliman (third-party actuary) for the 2019 self-insurance analysis.	\$0.00	0.3	\$0.00
Doster, Kiera	Compare current 2019 data to 2018 data for purposes of the 2019 self-insurance analysis.	\$0.00	2.5	\$0.00
Fitzgerald, Connor	Discuss Sears additional control requests with J. Butz, K. Corbat, and B. Foster (all Sears) for our inventory control testing.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Make updates to the overdue client support items listing.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Make additional cost same user selection with T. Chowdhury (Sears) with respect to operating effectiveness of inventory controls.	\$0.00	0.5	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/10/2019				
Fitzgerald, Connor	Make additional store selections for controls utilizing retail inventory method purchase testing.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Request an additional retail price change selection from J. Bonzo (Sears).	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Update documentation of testing of inventory controls based on notes received from IT regarding automated controls.	\$0.00	3.3	\$0.00
Hoye, Jim	Perform year-end inquiry of provisioning testing to obtain sufficient evidence.	\$0.00	0.3	\$0.00
Hoye, Jim	Finalize Kmart access review testing procedures.	\$0.00	0.2	\$0.00
Hoye, Jim	Address manager notes on year-end provisioning testing and application Risk Associated with Controls (RAWCs).	\$0.00	0.5	\$0.00
Hoye, Jim	Conduct call with P. Patni and S. Venkata (all Deloitte) to assess Sears Service Organization Control ("SOC") workpaper status.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze automated revenue control workpapers and send email correspondence for year-end inquiry.	\$0.00	0.2	\$0.00
Hoye, Jim	Analyze Alex application change management information provided by client.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze CyberArk with support provided by Sears Internal Audit.	\$0.00	0.2	\$0.00
Hoye, Jim	Participate in discussion with D. Mason (Deloitte) regarding Import 2000 (Application) access review for purposes over our IT control testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes for documentation of testing of People Soft General Ledger control.	\$0.00	0.7	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/10/2019				
Hoye, Jim	Analyze automated IT testing workpapers to consider additional follow up support needed from client.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze review notes for National Accounts Payable vendor master file automated control.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what support is required for the Import 2000 application access review control.	\$0.00	0.1	\$0.00
Hoye, Jim	Conduct telephone conference with M. Smietanski (Deloitte) regarding common control privileged access review.	\$0.00	0.9	\$0.00
Hoye, Jim	Update documentation of the CyberArk Periodic Access Review.	\$0.00	0.2	\$0.00
Hoye, Jim	Review and update common control privileged periodic access review.	\$0.00	1.2	\$0.00
Lauret, Kyle	Meet with S. Brokke (Sears), J. Staiger, T. Berland, A. Williams, M. Lonnemann, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with A. Williams, J. Staiger (Deloitte), E. Gee, and J. Goodin (Sears) to discuss Sears internal audit updates including inventory investigation matters.	\$0.00	0.6	\$0.00
Liu, Sky	Meet with S. Brokke (Sears), J. Staiger, A. Williams, M. Lonnemann, T. Berland, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Liu, Sky	Update second round of review notes from T. Enkhbayar (Deloitte) on Preapproval Summary and Reconciliation of Proxy workpaper.	\$0.00	2.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/10/2019				
Liu, Sky	Update third round of review notes from T. Enkhbayar (Deloitte) on Preapproval Summary and Reconciliation of Proxy workpaper.	\$0.00	1.8	\$0.00
Lonnemann, Malorie	Meet with S. Brokke (Sears), J. Staiger, K. Lauret, A. Williams, T. Berland, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Lonnemann, Malorie	Meet with S. Brokke (Sears), J. Staiger, A. Williams, T. Berland, S. Liu, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Mason, David	Review Marketing and Advertising Reconciliation System provisioning workpaper.	\$0.00	1.2	\$0.00
Mason, David	Identify required follow-up items for end of year provisioning testing.	\$0.00	1.1	\$0.00
Mason, David	Update access review workpapers for additional documentation.	\$0.00	2.3	\$0.00
Mason, David	Participate in discussion with J. Hoye (Deloitte) regarding Import 2000 (Application) access review for purposes over our IT control testing.	\$0.00	0.4	\$0.00
McManus, Joseph	Clear notes on inventory interface controls.	\$0.00	0.8	\$0.00
McManus, Joseph	Document Confidential Information Management Plan (CIMP) memorandum.	\$0.00	0.9	\$0.00
McManus, Joseph	Update base audit project plan for current statuses.	\$0.00	0.7	\$0.00
McManus, Joseph	Update provided by client listing for Service Organization Controls related requests.	\$0.00	0.6	\$0.00
McManus, Joseph	Updates statutory audit project plan for current statuses.	\$0.00	0.7	\$0.00

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**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/10/2019				
McManus, Joseph	Research iPlan risk associated with the control factors for information technology team.	\$0.00	1.2	\$0.00
McManus, Joseph	Clear notes on design and implementation testing workpaper.	\$0.00	0.4	\$0.00
Nanda, Priyanka	Meet with K. Straub and T. Berland (all Deloitte) to discuss status of projects and timeline of reviews for the week of January 10th.	\$0.00	0.3	\$0.00
Patni, Paridhi	Review infrastructure controls for inventory.	\$0.00	2.0	\$0.00
Patni, Paridhi	Conduct call with J. Hoye and S. Venkata (all Deloitte) to assess Sears Service Organization Control ("SOC") workpaper status.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with B. Bougadis (Deloitte) to discuss the controls he will be documenting for Sears insurance.	\$0.00	0.7	\$0.00
Rosi, Matthew	Test design and implementation of the control relating to manual payments in National Accounts Payable System.	\$0.00	2.6	\$0.00
Rosi, Matthew	Meet with P. Sorenson (Deloitte) about closing notes on Receipt Match and discussion about included positive instance within design and implementation summary.	\$0.00	1.2	\$0.00
Rosi, Matthew	Prepare email to T. Ellindram (Sears) about inquiries regarding the operating effectiveness and design and implementation of the manual payments in National Accounts Payable System control.	\$0.00	0.4	\$0.00
Rosi, Matthew	Read through Service Organization Controls relating to automated matching of member transactions and dollars.	\$0.00	3.1	\$0.00
Smietanski, Meredith	Compile Import 2000 System access review evidence to send to Sears internal audit.	\$0.00	2.9	\$0.00

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**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/10/2019				
Smietanski, Meredith	Conduct telephone conference with J. Hoye (Deloitte) regarding common control privileged access review.	\$0.00	0.9	\$0.00
Sorenson, Peter	Meet with M. Rosi (Deloitte) about closing notes on Purchase Order/Receipt Match and discussion about included positive instance within design and implementation summary.	\$0.00	1.2	\$0.00
Staiger, Jt	Meet with K. Lauret, A. Williams (Deloitte), E. Gee, and J. Goodin (Sears) to discuss Sears internal audit updates including inventory investigation matters.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with S. Brokke (Sears), T. Berland, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with S. Brokke (Sears), T. Berland, A. Williams, M. Lonnemann, S. Liu, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
Straub, Kelsey	Meet with P. Nanda and T. Berland (all Deloitte) to discuss status of projects and timeline of reviews for the week of January 10th.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Conduct telephone conference with M. Berggren and T. Dixon (all Deloitte) to discuss SHC service now change impact to audit.	\$0.00	0.4	\$0.00
Venkatasubramanyan, Srikanth	Conduct call with P. Patni and J. Hoye (all Deloitte) to assess Sears Service Organization Control ("SOC") workpaper status.	\$0.00	0.2	\$0.00

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**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/10/2019				
Williams, Adam	Meet with K. Lauret, J. Staiger (Deloitte), E. Gee, and J. Goodin (Sears) to discuss Sears internal audit updates including inventory investigation matters.	\$0.00	0.6	\$0.00
Williams, Adam	Revise third quarter specials billing summary and analysis related to special projects and accounting and reporting advisory services based on comments from J. Staiger (Deloitte).	\$0.00	0.3	\$0.00
Williams, Adam	Meet with S. Brokke (Sears), J. Staiger, K. Lauret, T. Berland, M. Lonnemann, and S. Chang (Deloitte) to discuss the latest bankruptcy developments and the resulting relevant audit impacts.	\$0.00	0.6	\$0.00
Williams, Adam	Meet with S. Brokke (Sears), J. Staiger, T. Berland, M. Lonnemann, S. Liu, and S. Chang (Deloitte) to discuss the latest bankruptcy developments, status of stat audits, company updates, and the relevant audit impacts.	\$0.00	1.4	\$0.00
01/11/2019				
Allen, Michael	Document design and implementation changes (D&I) to fixed asset control based on client inquiry.	\$0.00	2.1	\$0.00
Augustian, Jenn	Update documentation of claim triangle review control based client updates in the claim listing report received from L. Jenchel (Sears).	\$0.00	1.3	\$0.00
Augustian, Jenn	Document the Kmart daily review over workers' compliance claims payments control for the Service Organization Control report.	\$0.00	0.9	\$0.00
Augustian, Jenn	Document the Sears daily review over self-insurance claims payments control for the Service Organization Control report.	\$0.00	1.0	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/11/2019				
Augustian, Jenn	Update documentation regarding D&T's approach to using work of others (including internal audit) for the 2018 Service Organization Control reports issued .	\$0.00	0.6	\$0.00
Augustian, Jenn	Document physical inventory controls based on counts D&T attended in 2018.	\$0.00	1.3	\$0.00
Babbar, Bhumika	Participate in call with K. Doster and B. Beekman (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.7	\$0.00
Balester, Jennifer	Compose email to B. Beekman, K. Doster, and B. Babbar (all Deloitte) regarding split of self-insurance exposures.	\$0.00	0.1	\$0.00
Beekman, Berna	Compile email to K. Doster, B. Babbar, and J. Balester (all Deloitte) regarding retrospective procedures for 2019 self-insurance analysis.	\$0.00	0.8	\$0.00
Beekman, Berna	Compose email to T. Vosicky (Milliman) to discuss additional data request for the 2019 self-insurance analysis.	\$0.00	0.6	\$0.00
Beekman, Berna	Compile email to K. Doster, B. Babbar, and J. Balester (all Deloitte) regarding approach to 2019 self-insurance analysis.	\$0.00	0.7	\$0.00
Beekman, Berna	Participate in call with K. Doster and B. Babbar (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.7	\$0.00
Berggren, Maureen	Review rollforward testing for testing and approval IT workpapers.	\$0.00	0.9	\$0.00
Berland, Taylor	Edit documentation of the procedures performed to test the control related to the company's financial reporting software balancing with the general ledger.	\$0.00	0.9	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/11/2019				
Chang, Stephen	Perform initial review of team's documentation on management's entity level controls for 2018.	\$0.00	5.1	\$0.00
Doster, Kiera	Compare claims data provided by Milliman (third party actuarial firm) from 2018 to 2019 for 2019 self-insurance analysis.	\$0.00	0.8	\$0.00
Doster, Kiera	Participate in call with B. Beekman and B. Babbar (all Deloitte) to discuss approach to 2019 self-insurance analysis.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Meet with P. Sorenson, J. McManus, and J. Staiger (all Deloitte) to discuss team time reporting requirements and team update for status of Sears bankruptcy.	\$0.00	1.9	\$0.00
Hoye, Jim	Review infrastructure admin access review to assess testing performed by team.	\$0.00	0.7	\$0.00
Hoye, Jim	Review CyberArk event checkout.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze year-end provisioning evidence received from client to assess appropriate follow up.	\$0.00	0.4	\$0.00
Hoye, Jim	Review infrastructure admin access review in order to assess testing.	\$0.00	0.7	\$0.00
Hoye, Jim	Analyze AS400 (Operating System) Security Configuration to assess effectiveness.	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation of change management workpapers.	\$0.00	1.6	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding CyberArk and change management workpapers.	\$0.00	0.9	\$0.00
Hoye, Jim	Address partner notes on AS400 (operating system) Security Configuration testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Address partner notes on ciboodle revenue system analysis and testing.	\$0.00	0.3	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/11/2019				
Hoye, Jim	Discuss with P. Sorenson (Deloitte) regarding National Accounts Payable master file automated control testing.	\$0.00	0.1	\$0.00
Hoye, Jim	Address review notes for testing of the polling interface.	\$0.00	0.2	\$0.00
Liu, Sky	Send email to engagement team requesting the Statement of Work, Engagement Letter, and Work Order for the Deloitte Entity Search and Compliance (DESC) system, which tracks independence restrictions.	\$0.00	1.8	\$0.00
Liu, Sky	Update fees for Preapproval Summary and Reconciliation of Proxy workpaper.	\$0.00	1.3	\$0.00
Liu, Sky	Compile Statement of Work, Engagement Letter, and Work Order for the Deloitte Entity Search and Compliance (DESC) system, which tracks independence restrictions.	\$0.00	1.8	\$0.00
Mason, David	Draft CyberArk access review workpaper.	\$0.00	3.4	\$0.00
Mason, David	Update infrastructure access review workpaper for rollforward.	\$0.00	2.3	\$0.00
Mason, David	Review outstanding year end change management items.	\$0.00	2.1	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding CyberArk and change management workpapers.	\$0.00	0.9	\$0.00
McManus, Joseph	Meet with P. Sorenson, C. Fitzgerald, and J. Staiger (all Deloitte) to discuss team time reporting requirements and team update for status of Sears bankruptcy.	\$0.00	1.9	\$0.00
McManus, Joseph	Review of staff's closed manager notes on use of Sears internal audit workpaper.	\$0.00	0.6	\$0.00
Patni, Paridhi	Review Import 2000 System rollforward workpaper.	\$0.00	0.9	\$0.00
Rosi, Matthew	Close senior notes on Import 2000 System match of purchase order and receipt control.	\$0.00	3.4	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/11/2019				
Rosi, Matthew	Meet with P. Sorenson (Deloitte) to discuss manual payments in National Accounts Payable system control testing.	\$0.00	0.9	\$0.00
Rosi, Matthew	Prepare control documentation over the matching between Point of Sales & Telluride.	\$0.00	1.9	\$0.00
Rosi, Matthew	Draft email to T. Ellindram (Sears) regarding a new selection for National Accounts Payable System manual payments testing.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Adjust the Sears Hometown and Outlet Service Organization Control Report based on managements control adjustments and final conclusions.	\$0.00	3.8	\$0.00
Smietanski, Meredith	Review year-end Sarbanes-Oxley change management workpapers.	\$0.00	3.7	\$0.00
Sorenson, Peter	Meet with J. McManus, C. Fitzgerald, and J. Staiger (all Deloitte) to discuss team time reporting requirements and team update for status of Sears bankruptcy.	\$0.00	1.9	\$0.00
Sorenson, Peter	Discuss with M. Rosi (Deloitte) about manual payments in National Accounts Payable control testing.	\$0.00	0.9	\$0.00
Sorenson, Peter	Discuss with J. Hoye (Deloitte) regarding National Accounts Payable master file automated control.	\$0.00	0.1	\$0.00
Staiger, Jt	Meet with J. McManus, C. Fitzgerald, and P. Sorenson (all Deloitte) to discuss team time reporting requirements and team update for status of Sears bankruptcy.	\$0.00	1.9	\$0.00
01/12/2019				
Doster, Kiera	Prepare claims data for purposes of uploading to Deloitte reserve model for 2019 self-insurance analysis.	\$0.00	4.5	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/12/2019					
	Smietanski, Meredith	Adjust the Lands End Service Organization Control Report based on management's control adjustments and final conclusions.	\$0.00	3.8	\$0.00
01/13/2019					
	Doster, Kiera	Update data preparation in order to upload to Deloitte reserve model for 2019 self-insurance analysis.	\$0.00	2.0	\$0.00
	Smietanski, Meredith	Review the Troy Data center SiPass access review workpaper.	\$0.00	3.2	\$0.00
01/14/2019					
	Allen, Michael	Assess client support received from J. Johnson (Sears) to determine if we received sufficient support for design and implementation testing for Service Organization Control (SOC) expenditure controls.	\$0.00	1.5	\$0.00
	Allen, Michael	Discuss expenditure SOC controls with J. Johnson, K. Corbat, and T. Crane (all Sears) to gain understanding of the processes of the controls.	\$0.00	1.1	\$0.00
	Allen, Michael	Document design and implementation procedures section of control testing of the manual adjustments made in the Sears payment processing systems.	\$0.00	1.9	\$0.00
	Allen, Michael	Document testing for operating effectiveness of the manual adjustments made in the National Accounts Payable system (NAP).	\$0.00	2.3	\$0.00
	Allen, Michael	Meet with K. Straub and K. Riordan (all Deloitte) to assess status across areas of the engagement and discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
	Augustian, Jenn	Prepare the documentation of the Sears general liability and workers compensation claim payments based on support provided by R. Mathur (Sears).	\$0.00	1.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/14/2019				
Augustian, Jenn	Prepare the documentation of the Kmart workers compensation claim payments based on support provided by R. Mathur (Sears).	\$0.00	0.9	\$0.00
Augustian, Jenn	Meet with K. Straub, B. Bougadis, C. Fitzgerald, J. McManus, M. Allen, C. McShane, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Berggren, Maureen	Meet with J. Staiger, M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Berggren, Maureen	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss controls over source data related to item cost.	\$0.00	0.3	\$0.00
Berry, Jim	Document review notes of ALEX (application) and Business Objects change management workpapers.	\$0.00	0.2	\$0.00
Berry, Jim	Conduct call with L. McDonnell, S. Klein, and S. Hurwitz (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Bougadis, Blake	Meet with K. Straub, J. Augustian, C. McShane, C. Fitzgerald, M. Allen, J. McManus, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/14/2019				
Chang, Stephen	Meet with J. McManus. A. Williams, K. Straub, C. Fitzgerald, J. Staiger, K. Riordan, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00
Chang, Stephen	Meet with J. Staiger, M. Lonnemann, and A. Williams (all Deloitte) to discuss a general business update and priorities of Deloitte resources.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Meet with J. Staiger, M. Lonnemann, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Review/edit documentation of the testing of the effectiveness of IT controls.	\$0.00	3.2	\$0.00
Doster, Kiera	Prepare self insurance claims data in order to upload to Deloitte reserve model for 2019 self-insurance analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Work on Sears workers compensation non-California reserve segment for purposes of the 2019 self-insured analysis.	\$0.00	3.1	\$0.00
Fitzgerald, Connor	Update client request listing for January 14th on Deloitte Connect.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann and J. McManus (all Deloitte) to discuss controls over source data related to item cost.	\$0.00	0.3	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/14/2019				
Fitzgerald, Connor	Meet with J. McManus, S. Chang, A. Williams, K. Straub, K. Riordan, J. Staiger, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Meet with K. Straub, J. Augustian, C. McShane, B. Bougadis, M. Allen, J. McManus, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Fitzgerald, Connor	Update client request listing for January 14th for our service organization control report.	\$0.00	0.7	\$0.00
Fitzgerald, Connor	Meet with J. McManus (Deloitte) and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Address IT questions on risk associated with the control considerations.	\$0.00	2.3	\$0.00
Fitzgerald, Connor	Address comments on inventory cost change service organization controls.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Address comments on inventory interface service organization controls.	\$0.00	2.7	\$0.00
Hermanson, Tom	Review tax billing to ensure accuracy and as a compliance requirement.	\$0.00	0.6	\$0.00
Hoye, Jim	Address partner notes on testing of Item Maintenance Application access review.	\$0.00	0.1	\$0.00
Hoye, Jim	Determine what client support is required for IT backups testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding CyberArk review notes, change management, and Internal Audit agenda.	\$0.00	0.8	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/14/2019				
Hoye, Jim	Update documentation of change management workpapers based on review notes received.	\$0.00	0.9	\$0.00
Hoye, Jim	Update documentation for privileged and admin access reviews.	\$0.00	0.2	\$0.00
Hoye, Jim	Update Internal Audit agenda for status meeting.	\$0.00	0.4	\$0.00
Hoye, Jim	Review infrastructure access review workpapers.	\$0.00	0.5	\$0.00
Hoye, Jim	Review Cyber ark access workpapers for our testing.	\$0.00	0.3	\$0.00
Hurwitz, Scott	Conduct call with L. McDonnell, S. Klein, and J. Berry (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Hurwitz, Scott	Conduct call with L. McDonnell, S. Klein, and J. Berry (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Klein, Sara	Conduct call with L. McDonnell, J. Berry, and S. Hurwitz (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Liu, Sky	Compile executed Statement of Work/Engagement Letter/Work Order and update fees for the Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	0.9	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/14/2019				
Lonnemann, Malorie	Meet with J. McManus, A. Williams, K. Straub, S. Chang, C. Fitzgerald, K. Riordan, and J. Staiger (Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, S. Chang, and A. Williams (all Deloitte) to discuss a general business update and priorities of Deloitte resources.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Review inventory control for 2017 Service Organization Control reports and Sears Holdings base audit.	\$0.00	2.3	\$0.00
Lonnemann, Malorie	Meet with M. Berggren and C. Fitzgerald (all Deloitte) to discuss controls over source data related to item cost.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding CyberArk review notes, change management, and Internal Audit agenda.	\$0.00	0.8	\$0.00
Mason, David	Update change management rollforward workpapers to reflect latest updates.	\$0.00	2.3	\$0.00
Mason, David	Update infrastructure admin access review workpaper for additional documentation.	\$0.00	2.7	\$0.00
Mason, David	Draft list of outstanding items needed from Sears Internal Audit team to complete our IT testing procedures.	\$0.00	1.5	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/14/2019				
McManus, Joseph	Meet with K. Straub, J. Augustian, C. McShane, B. Bougadis, M. Allen, C. Fitzgerald, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
McManus, Joseph	Meet with C. Fitzgerald (Deloitte) and S. Martin (Sears) to discuss the control procedures over the daily inventory review control.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with J. Staiger, A. Williams, S. Chang, C. Fitzgerald, K. Riordan, K. Straub, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00
McShane, Connor	Meet with K. Straub, B. Bougadis, C. Fitzgerald, J. McManus, M. Allen, K. Riordan, and J. Augustian (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with K. Straub, B. Bougadis, C. Fitzgerald, J. McManus, J. Augustian, M. Allen, and C. McShane (all Deloitte) to assess status across areas of the engagement and discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Riordan, Katy	Meet with J. McManus, A. Williams, K. Straub, S. Chang, C. Fitzgerald, J. Staiger, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00

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**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/14/2019				
Riordan, Katy	Meet with J. Staiger, A. Williams, S. Chang, C. Fitzgerald, J. McManus, K. Straub, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the engagement.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Document concluding procedures performed in relation to our testing of general IT controls as part of our procedures.	\$0.00	2.0	\$0.00
Smietanski, Meredith	Discuss with S. Kumar, A. Klus, T. Williams, and D. Tangen (all Sears Holdings) on the database conversion on the IT systems.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Meet with T. Williams (Sears Holdings) on the infrastructure layout on Mongo and Casanda databases and document the infrastructure for the applications within the IT risk worksheet.	\$0.00	3.4	\$0.00
Smietanski, Meredith	Review Sears internal audit's production lockdown scoping and pull of each security file for all applications.	\$0.00	3.2	\$0.00
Smietanski, Meredith	Meet with J. Staiger, M. Lonnemann, P. Vajhala, and T. Dixon (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Staiger, Jt	Meet with S. Chang, M. Lonnemann, and A. Williams (all Deloitte) to discuss a general business update and priorities of Deloitte resources.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with M. Lonnemann, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/14/2019				
Staiger, Jt	Meet with J. McManus, A. Williams, K. Straub, S. Chang, C. Fitzgerald, K. Riordan, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the e	\$0.00	0.7	\$0.00
Staiger, Jt	Analyze the company's response to audit risk associated with declining inventories.	\$0.00	0.6	\$0.00
Straub, Kelsey	Meet with J. McManus, A. Williams, S. Chang, C. Fitzgerald, K. Riordan, J. Staiger, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the	\$0.00	0.7	\$0.00
Straub, Kelsey	Meet with C. McShane, M. Allen, B. Bougadis, C. Fitzgerald, J. McManus, J. Augustian, and K. Riordan (all Deloitte) to discuss project plan updates with emphasis on service organization controls.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review additional change management workpapers.	\$0.00	2.1	\$0.00
Vajhala, Phani Kiran	Meet with M. Lonnemann, T. Dixon, and M. Smietanski (all Deloitte) regarding Service Organization Control ("SOC")/Base Audit source data controls and decommissioning of ServiceNow.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Conduct call with J. Berry, S. Klein, and S. Hurwitz (all Deloitte) to update Deloitte Chicago leadership on Sears base audit status and engagement team profile and staffing needs.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry (Deloitte) regarding upcoming bankruptcy court proceedings and auction and implication of outcome on planned audit procedures for the Sears FY2018 base audit.	\$0.00	0.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/14/2019					
	Williams, Adam	Meet with J. McManus, K. Straub, S. Chang, C. Fitzgerald, K. Riordan, J. Staiger, and M. Lonnemann (all Deloitte) to discuss a general business update, priorities with emphasis on service organization controls, and assess status across the areas of the en	\$0.00	0.7	\$0.00
	Williams, Adam	Meet with J. Staiger, S. Cheng, and L. Lonnemann (all Deloitte) to discuss a general business update and priorities of Deloitte resources.	\$0.00	0.2	\$0.00
01/15/2019					
	Allen, Michael	Assess procedures performed to test the interface of posting of payments between the lease system and National Accounts Payable system control testing to consider the changes to this year's testing.	\$0.00	2.7	\$0.00
	Allen, Michael	Examine lease payments and additional information on Sears Livelink database to analyze expenses incurred for selections for Service Organization Control fixed asset testing.	\$0.00	1.7	\$0.00
	Allen, Michael	Review and analyze internal control testing done by Deloitte IT to consider additional client support needed for fixed asset control testing.	\$0.00	1.5	\$0.00
	Allen, Michael	Document testing of the interface of posting of payments between the lease system and National Accounts Payable system control, which is a Service Organization Control (SOC).	\$0.00	1.9	\$0.00
	Allen, Michael	Send email to P. Drilling (Sears) requesting journal entry detail for rent payments of various Sears stores for control testing.	\$0.00	0.3	\$0.00
	Beekman, Berna	Review approach for 2019 self-insurance analysis (all segments).	\$0.00	0.8	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/15/2019				
Beekman, Berna	Participate in conference call with K. Doster (Deloitte) to discuss review of 2019 self-insurance analysis.	\$0.00	1.0	\$0.00
Berggren, Maureen	Review of ALEX (application) and Business Objects change management working papers.	\$0.00	0.2	\$0.00
Berggren, Maureen	Review IT working papers related to information security.	\$0.00	0.4	\$0.00
Berry, Jim	Meet with J. Staiger, L. McDonnell, A. Williams, and M. Lonnemann (all Deloitte) to discuss bankruptcy matters and time reporting requirements as of January 15th 2019.	\$0.00	1.0	\$0.00
Dixon, Teagan (TJ)	Participate in meeting with G. Yauch, M. Smietanski, J. Hoye, and D. Mason (all Deloitte) regarding departure of key client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00
Doster, Kiera	Participate in conference call with B. Beekman (Deloitte) to discuss review of 2019 self-insurance analysis.	\$0.00	1.0	\$0.00
Doster, Kiera	Update documentation regarding the Sears workers compensation non-California reserve segment for purposes of the 2019 self-insured analysis.	\$0.00	4.3	\$0.00
Fitzgerald, Connor	Address comments on inventory configuration service organization controls.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Update client request listing for January 15th on Deloitte Connect.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Update client request listing for January 15th for our service organization control report.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Enhance documentation on inventory IT service organization controls.	\$0.00	1.7	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/15/2019				
Fitzgerald, Connor	Meet with M. Lonnemann and M. Berggren (all Deloitte) to discuss controls over source data related to item cost and documentation of those controls.	\$0.00	0.3	\$0.00
Hermanson, Tom	Discuss year-end income tax provision issues and unemployment tax issues with L. Meerschaert (Sears).	\$0.00	0.6	\$0.00
Hoye, Jim	Analyze Internal Audit's testing for CyberArk password checkout.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what additional client support is required for IT backups testing at year-end.	\$0.00	0.6	\$0.00
Hoye, Jim	Participate in discussion with M. Smietanski and D. Mason (all Deloitte) regarding Sears Internal Audit agenda items and CyberArk password checkout testing.	\$0.00	0.8	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding Item Maintenance Application testing and documentation.	\$0.00	0.8	\$0.00
Hoye, Jim	Participate in meeting with G. Yauch, T. Dixon, M. Smietanski, and D. Mason (all Deloitte) regarding departure of client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00
Hoye, Jim	Review and update Iplan access review.	\$0.00	0.2	\$0.00
Hoye, Jim	Discuss with J. Goodin (Sears) over Item Maintenance Access (IMA) privileged access review.	\$0.00	0.2	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding Item Maintenance access reviews.	\$0.00	0.8	\$0.00
Hoye, Jim	Discuss with T. Williams (Sears) regarding AS400 (operating system) testing.	\$0.00	0.2	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/15/2019				
Hoye, Jim	Address review notes and update documentation for CyberArk checkout event review with respect to the control.	\$0.00	1.9	\$0.00
Hoye, Jim	Participate in discussion with D. Mason (Deloitte) regarding Lightweight Directory Access Protocol (LDAP) Administrator Critical access roles and CyberArk workpapers.	\$0.00	0.5	\$0.00
Liu, Sky	Send follow-up email to audit team regarding the engagement letter conflict check for the Deloitte Entity Search and Compliance (DESC) system, which tracks independence requirements.	\$0.00	0.8	\$0.00
Liu, Sky	Send second follow-up email to audit team regarding the engagement letter conflict check for the Deloitte Entity Search and Compliance (DESC) system, which tracks independence requirements.	\$0.00	0.8	\$0.00
Liu, Sky	Update fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	1.2	\$0.00
Lonnemann, Malorie	Review second inventory control for 2017 Service Organization Control reports and Sears Holdings base audit.	\$0.00	2.0	\$0.00
Lonnemann, Malorie	Meet with C. Fitzgerald and M. Berggren (all Deloitte) to discuss controls over source data related to item cost and documentation of those controls.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Assess controls over source data related to accounts payable controls.	\$0.00	1.2	\$0.00
Mason, David	Update internal change management tracker for current status.	\$0.00	0.4	\$0.00
Mason, David	Update logging and monitoring workpaper for year end status.	\$0.00	2.1	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/15/2019				
Mason, David	Participate in meeting with G. Yauch, T. Dixon, M. Smietanski, and J. Hoye (All Deloitte) regarding departure of client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00
Mason, David	Participate in discussion with M. Smietanski and J. Hoye (all Deloitte) regarding Internal Audit agenda items and CyberArk password checkout testing.	\$0.00	0.8	\$0.00
Mason, David	Participate in discussion with J. Hoye (Deloitte) regarding Lightweight Directory Access Protocol (LDAP) Administrator Critical access roles and CyberArk workpapers.	\$0.00	0.5	\$0.00
Mason, David	Update CyberArk check out event workpapers for rollforward testing.	\$0.00	3.1	\$0.00
Mason, David	Update Green Box change management workpaper for end of year testing.	\$0.00	1.3	\$0.00
Mason, David	Update privileged access review workpaper for additional documentation.	\$0.00	1.8	\$0.00
McManus, Joseph	Update 2017 Statutory Audit provided by client listing for current status of outstanding requests.	\$0.00	0.7	\$0.00
Riordan, Katy	Review Sears internal audit work on self-insurance control testing.	\$0.00	3.7	\$0.00
Smietanski, Meredith	Speak with J. Hoye (Deloitte) regarding Item Maintenance access reviews.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Participate in meeting with G. Yauch, T. Dixon, D. Mason, and J. Hoye (All Deloitte) regarding departure of key client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/15/2019				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss compliance rollforward status and outstanding requests for production lockdown.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoye and D. Mason (all Deloitte) regarding Internal Audit agenda items and CyberArk password checkout testing.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding Item Maintenance Application testing and documentation.	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, A. Williams, and M. Lonnemann (all Deloitte) to discuss audit status updates bankruptcy matters and time reporting requirements as of January 15th 2019.	\$0.00	1.0	\$0.00
Straub, Kelsey	Review outstanding request list for client for the week of 11/18.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss compliance rollforward status and outstanding requests for production lockdown.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review provisioning workpapers.	\$0.00	1.5	\$0.00
Weinert McDonnell, Lesley	Perform and document leadership update.	\$0.00	0.9	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, A. Williams, and M. Lonnemann (all Deloitte) to discuss bankruptcy matters and time reporting requirements as of January 15th 2019.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Speak with J. Berry, A. Williams, A. Sasso, and M. Sullivan (all Deloitte) regarding liquidation basis of accounting considerations.	\$0.00	0.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/15/2019					
	Williams, Adam	Meet with J. Berry, L. McDonnell, J. Staiger, and M. Lonnemann (all Deloitte) to discuss bankruptcy matters and time reporting requirements as of January 15th 2019.	\$0.00	1.0	\$0.00
	Yauch, Glenn	Review additional system application workpaper documentation.	\$0.00	2.1	\$0.00
	Yauch, Glenn	Participate in meeting with T. Dixon, M. Smietanski, J. Hoye, and D. Mason (all Deloitte) regarding departure of client contacts and the decommissioning of Ariba and ServiceNow.	\$0.00	0.4	\$0.00
01/16/2019					
	Allen, Michael	Assess previous procedures performed for operating effectiveness for fixed asset Service Organization Control testing to consider additional procedures for this year.	\$0.00	2.2	\$0.00
	Allen, Michael	Document procedures performed for this year to test for operating effectiveness of Fixed Asset controls.	\$0.00	1.0	\$0.00
	Beekman, Berna	Compile email to K. Doster (Deloitte) regarding changes in approach for the 2019 self-insurance analysis.	\$0.00	0.3	\$0.00
	Berggren, Maureen	Reviewed the interface control for Sears Performance Reporting System Application.	\$0.00	0.3	\$0.00
	Berggren, Maureen	Participate in telephone conference with G. Yauch, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications and the Periodic/Administrative Access Reviews for application.	\$0.00	0.5	\$0.00
	Chang, Stephen	Perform initial review of entity level controls that address Committee of Service Organization (COSO) framework related principles.	\$0.00	3.8	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/16/2019				
Dixon, Teagan (TJ)	Participate in telephone conference with G. Yauch, M. Berggren, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications and the Periodic/Administrative Access Reviews for applicati	\$0.00	0.5	\$0.00
Doster, Kiera	Work on Sears workers compensation California reserve segment for purposes of the 2019 self-insured analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Update documentation regarding the Sears workers compensation California reserve segment for purposes of the 2019 self-insured analysis.	\$0.00	2.5	\$0.00
Fitzgerald, Connor	Update client request listing for January 16th for our service organization control report.	\$0.00	1.3	\$0.00
Fitzgerald, Connor	Update client request listing for Sears base audit for January 16th with respect to outstanding requests from the client.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Map source data and control dependency considerations for inventory service organization controls.	\$0.00	3.8	\$0.00
Hoye, Jim	Review notes for tools change management testing in order to update documentation.	\$0.00	0.1	\$0.00
Hoye, Jim	Send out follow ups to T. Williams (Sears) for Ciboodle and Tools Change Management Year-End Testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review Sears internal audit's production lockdown testing.	\$0.00	0.8	\$0.00
Hoye, Jim	Review notes left by M. Smietanski (Deloitte) over the infrastructure administrator access review.	\$0.00	0.4	\$0.00
Hoye, Jim	Update documentation of infrastructure administrator access review based on review notes.	\$0.00	0.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/16/2019				
Hoye, Jim	Speak with S. Venkata (Deloitte) regarding Ciboodle change management testing and documentation.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with D. Mason (Deloitte) regarding production lockdown testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes and update CyberArk workpapers accordingly.	\$0.00	0.4	\$0.00
Liu, Sky	Compile the draft Statement of Work conflict checks within the Deloitte Entity Search and Compliance (DESC) system, which tracks independence requirements.	\$0.00	1.2	\$0.00
Liu, Sky	Compile the executed Work Orders within the Deloitte Entity Search and Compliance (DESC) system, which tracks independence requirements.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Meet with K. Straub and P. Nanda (all Deloitte) about the work progress for tax schedules of statutory audits.	\$0.00	0.3	\$0.00
Mason, David	Update infrastructure access review workpaper for rollforward testing.	\$0.00	1.7	\$0.00
Mason, David	Draft common provisioning workpaper.	\$0.00	2.3	\$0.00
Mason, David	Update common provisioning workpaper for rollforward testing documentation.	\$0.00	2.5	\$0.00
Mason, David	Update internal tracker for year end change management populations.	\$0.00	2.2	\$0.00
Mason, David	Speak with J. Hoye (Deloitte) regarding production lockdown testing.	\$0.00	0.4	\$0.00
Mason, David	Update change management tool workpapers for rollforward testing.	\$0.00	2.1	\$0.00
Nanda, Priyanka	Meet with K. Straub and M. Lonnemann (all Deloitte) about the work progress for tax schedules of statutory audits.	\$0.00	0.3	\$0.00
Riordan, Katy	Meet with D. Klatkiewicz (Sears) and B. Bougadis (Deloitte) to perform walkthrough of Sears insurance controls.	\$0.00	0.6	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/16/2019				
Smietanski, Meredith	Participate in telephone conference with G. Yauch, M. Berggren, T. Dixon, and P. Vajhala (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications and the Periodic/Administrative Access Reviews for Import 2000.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Participate in telephone conference with P. Vajhala (Deloitte) for weekly internal status call to discuss general IT control (Service Organization Control "SOC") interim and rollforward testing updates, as well as outstanding follow ups to be communicated	\$0.00	0.6	\$0.00
Smietanski, Meredith	Reconcile the server listing to the Sears Hometown and Outlet applications.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Reconcile the server listing to the additional Sears Hometown and Outlet applications.	\$0.00	2.9	\$0.00
Straub, Kelsey	Meet with P. Nanda and M. Lonnemann (all Deloitte) about the work progress for tax schedules of statutory audits.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Participate in telephone conference with M. Smietanski (Deloitte) for weekly internal status call to discuss general IT control (Service Organization Control "SOC") interim and rollforward testing updates, as well as outstanding follow ups to be communicated	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review additional provisioning workpapers.	\$0.00	2.2	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/16/2019				
Vajhala, Phani Kiran	Participate in telephone conference with G. Yauch, M. Berggren, T. Dixon, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications and the Periodic/Administrative Access Reviews for application	\$0.00	0.5	\$0.00
Venkatasubramanyan, Srikanth	Speak with J. Hoye (Deloitte) regarding Ciboodle change management testing and documentation.	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Drosopoulos (Sears) regarding potential going concern impact should Sears pension plan be taken over by Pension Benefit Guaranty Corporation.	\$0.00	0.4	\$0.00
Yauch, Glenn	Participate in telephone conference with M. Berggren, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application	\$0.00	0.5	\$0.00
01/17/2019				
Augustian, Jenn	Make selections of inventory purchase orders based on support provided by A. Foster (Sears).	\$0.00	0.6	\$0.00
Balester, Jennifer	Participate in conference call with B. Beekman and K. Doster (all Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.4	\$0.00
Beekman, Berna	Review self-insurance data entry (for all segments).	\$0.00	3.0	\$0.00
Beekman, Berna	Speak with K. Doster (Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.3	\$0.00
Beekman, Berna	Participate in conference call with K. Doster and J. Balester (all Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.4	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/17/2019				
Beekman, Berna	Compile email to K. Doster, B. Babbar, and J. Balester (all Deloitte) regarding approach for the self-insurance analysis.	\$0.00	0.8	\$0.00
Beekman, Berna	Review changes in 2019 self-insurance assumptions (for all segments).	\$0.00	2.8	\$0.00
Berry, Jim	Meet with B. Kohn, L. McDonnell, and J. Staiger (all Deloitte) to analyze Sears inventory value to the company in a liquidation scenario.	\$0.00	0.7	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, A. Williams, and M. Lonnemann (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00
Chang, Stephen	Discuss with S. Brokke and J. Drosopoulos (all Sears) and L. McDonnell, J. Staiger, A. Williams, and M. Lonnemann (all Deloitte), topics inclusive of the status of the Puerto Rico statutory audits and accounting implications of ESL's winning bid.	\$0.00	0.7	\$0.00
Chang, Stephen	Review audit memorandum on the considerations of reliance of internal audit for management control purposes.	\$0.00	2.7	\$0.00
Doster, Kiera	Participate in conference call with B. Beekman and J. Balester (all Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.4	\$0.00
Doster, Kiera	Review data compilation for input into reserve model for purposes of the self-insurance analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Speak with B. Beekman (Deloitte) to discuss approach to self-insurance analysis.	\$0.00	0.3	\$0.00
Fitzgerald, Connor	Update client request listing for January 17th on Deloitte Connect.	\$0.00	0.6	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/17/2019				
Fitzgerald, Connor	Update client request listing for January 17th for our service organization control report.	\$0.00	0.9	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding Peoplesoft and Essbase logging and monitoring.	\$0.00	0.3	\$0.00
Hoye, Jim	Update and address review notes for logging and monitoring workpapers.	\$0.00	0.2	\$0.00
Hoye, Jim	Email T. Gore (Sears) regarding Access Benchmark User Listing.	\$0.00	0.3	\$0.00
Hoye, Jim	Conduct call with P. Patni and S. Venkata (all Deloitte) to discuss Sears status and workpapers pending.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with D. Mason (Deloitte) regarding new price provisioning.	\$0.00	0.2	\$0.00
Kohn, Barry	Meet with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) to analyze Sears inventory value to the company in a liquidation scenario.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Discuss with S. Brokke and J. Drosopoulos (all Sears) and L. McDonnell, J. Staiger, A. Williams, and S. Chang (all Deloitte) about accounting implications of ESL's winning bid.	\$0.00	0.7	\$0.00
Lonnemann, Malorie	Meet with L. McDonnell, A. Williams, J. Berry, and J. Staiger (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00
Mason, David	Draft infrastructure admin access review workpaper for rollforward testing.	\$0.00	1.3	\$0.00
Mason, David	Update NewPrice provisioning workpaper for rollforward testing.	\$0.00	1.4	\$0.00
Mason, David	Speak with J. Hoye (Deloitte), regarding NewPrice provisioning.	\$0.00	0.2	\$0.00

# Sears Holdings Corporation

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/17/2019				
Mason, David	Draft Marketing and Advertising Reconciliation System access provisioning workpaper for year-end testing.	\$0.00	1.2	\$0.00
Mason, David	Update Essbase change monitoring/testing/approval workpaper.	\$0.00	0.5	\$0.00
McManus, Joseph	Update project plan for current status of service organization control reports outstanding controls.	\$0.00	1.2	\$0.00
McManus, Joseph	Close partner notes on use of internal specialists workpaper.	\$0.00	0.6	\$0.00
McShane, Connor	Meet with E. Gee (Sears) and A. Williams (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
Patni, Paridhi	Conduct call with J. Hoye and S. Venkata (all Deloitte) to discuss Sears status and workpapers pending.	\$0.00	0.1	\$0.00
Smietanski, Meredith	Review tools change management testing workpaper.	\$0.00	4.2	\$0.00
Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding Peoplesoft and Essbase logging and monitoring.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Participate in call with G. Yauch and P. Vajhala (all Deloitte) to discuss the decommissioning ServiceNow and Ariba.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with B. Kohn, J. Berry, and L. McDonnell (all Deloitte) to analyze Sears inventory value to the company in a liquidation scenario.	\$0.00	0.7	\$0.00
Staiger, Jt	Discuss with S. Brokke and J. Drosopoulos (all Sears) and L. McDonnell, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) about accounting implications of ESL's winning bid for Sears Holdings.	\$0.00	0.7	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/17/2019				
Staiger, Jt	Meet with L. McDonnell, A. Williams, J. Berry, and M. Lonnemann (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Participate in call with G. Yauch and M. Smietanski (all Deloitte) to discuss the decommissioning ServiceNow and Ariba.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Review automated controls related to Point of Sales systems.	\$0.00	1.9	\$0.00
Venkatasubramanyan, Srikanth	Conduct call with P. Patni and J. Hoye (all Deloitte) to discuss Sears status and workpapers pending.	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, B. Kohn, and J. Staiger (all Deloitte) to analyze Sears inventory value to the company in a liquidation scenario.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Discuss with S. Brokke and J. Drosopoulos (all Sears) and J. Staiger, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) about accounting implications of ESL's winning bid for Sears Holdings.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Meet with A. Williams, J. Staiger, J. Berry, and M. Lonnemann (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00
Williams, Adam	Meet with L. McDonnell, J. Staiger, J. Berry, and M. Lonnemann (all Deloitte) to discuss audit status updates, including bankruptcy matters, statutory audits, and time reporting requirements as of January 17th 2019.	\$0.00	1.0	\$0.00

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Sears Holdings Corporation

Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/17/2019					
	Williams, Adam	Discuss with S. Brokke and J. Drosopoulos (all Sears) and L. McDonnell, J. Staiger, M. Lonnemann, and S. Chang (all Deloitte) about accounting implications of ESL's winning bid for Sears Holdings.	\$0.00	0.7	\$0.00
	Williams, Adam	Meet with E. Gee (Sears) and C. McShane (Deloitte) to discuss internal control and Sarbanes-Oxley coordination.	\$0.00	0.6	\$0.00
	Yauch, Glenn	Participate in call with P. Vajhala and M. Smietanski (all Deloitte) to discuss the decommissioning ServiceNow and Ariba.	\$0.00	0.3	\$0.00
01/18/2019					
	Allen, Michael	Examine journal entry detail obtained from P. Drilling (Sears) (including Business Objects system and Oracle system) for design and implementation testing for fixed asset Service Organization Control (SOC).	\$0.00	1.1	\$0.00
	Allen, Michael	Update documentation of our design and implementation testing for fixed asset Service Organization Controls based on Lease payment system screenshots obtained from P. Drilling (Sears).	\$0.00	0.8	\$0.00
	Allen, Michael	Update documentation of our control testing of the reconciliation of the payments in the lease system and the National Accounts Payable system based on the support obtained from P. Drilling (Sears).	\$0.00	3.4	\$0.00
	Allen, Michael	Agree balances in Lease system, payment proof, and journal entry detail to our audited lease schedules to assess whether rent was appropriately recorded.	\$0.00	0.7	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/18/2019				
Allen, Michael	Assess payment support information received from P. Drilling (Sears) for design and implementation testing for fixed asset Service Organization Control (SOC).	\$0.00	0.5	\$0.00
Berggren, Maureen	Review New Price Admin Access working paper.	\$0.00	0.3	\$0.00
Berggren, Maureen	Review our testing of inventory Service Organization Control (SOC) workpaper.	\$0.00	0.4	\$0.00
Berggren, Maureen	Speak with G. Yauch, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application Import 200.	\$0.00	0.5	\$0.00
Dixon, Teagan (TJ)	Speak with G. Yauch, M. Berggren, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application Import 200.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update client request listing for January 18th on Deloitte Connect.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Update client request listing for January 18th for our service organization control report.	\$0.00	0.7	\$0.00
Hoye, Jim	Address review notes by updating documentation for change management and logging and monitoring workpapers.	\$0.00	1.1	\$0.00
Liu, Sky	Compile third round of Statement of Works for the Deloitte Entity Search and Compliance (DESC) conflict check system for independence.	\$0.00	0.6	\$0.00
Mason, David	Update common production lockdown workpaper.	\$0.00	2.1	\$0.00

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/18/2019				
Mason, David	Update PeopleSoft Financials General Ledger changing and monitoring for rollforward testing.	\$0.00	1.7	\$0.00
Mason, David	Update Endeavor end of year change management.	\$0.00	1.4	\$0.00
Patni, Paridhi	Address review notes in system application workpapers.	\$0.00	1.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) and D. Tangen (Sears Holdings Corporation) to discuss Internal Audit's approach around the segregation of duties among several applications as part of the common control.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Update Ciboodle change management testing.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Update CyberArk workpapers based on review.	\$0.00	3.1	\$0.00
Vajhala, Phani Kiran	Review of ALEX automated control workpaper.	\$0.00	1.0	\$0.00
Vajhala, Phani Kiran	Speak with M. Berggren, T. Dixon, G. Yauch, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application Import 200.	\$0.00	0.5	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) and D. Tangen (Sears Holdings Corporation) to discuss Sears Internal Audit's approach around the segregation of duties among several applications as part of the common control.	\$0.00	0.5	\$0.00
Yauch, Glenn	Speak with M. Berggren, T. Dixon, P. Vajhala, and M. Smietanski (all Deloitte) to discuss segregation of duties around provisioning for a sample of SHC applications & the Periodic Administrative Access Reviews for application Import 200.	\$0.00	0.5	\$0.00

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Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/19/2019				
	Jaiswal, Himanshu Document ownership of key persons with respect to independence.	\$0.00	1.0	\$0.00
01/20/2019				
	Doster, Kiera Document changes regarding the Sears workers compensation California reserve segment for self-insurance analysis.	\$0.00	1.4	\$0.00
	Doster, Kiera Perform data analysis regarding the Sears workers compensation California reserve segment for self-insurance analysis.	\$0.00	1.4	\$0.00
	Smietanski, Meredith Review the Tivoli Workload Scheduler access review workpapers.	\$0.00	2.9	\$0.00
	Smietanski, Meredith Review the Marketing and Advertising Reconciliation System provisioning workpaper.	\$0.00	2.9	\$0.00
01/21/2019				
	Berggren, Maureen Participate in call with T. Dixon, G. Yauch, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
	Berland, Taylor Meet with K. Riordan, S. Chang, K. Lauret, M. Lonnemann, K. Straub, J. McManus, and J. Staiger (all Deloitte) to discuss a general business update, priorities- with emphasis on service organization controls.	\$0.00	0.9	\$0.00
	Berry, Jim Participate in call with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
	Berry, Jim Meet with L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to discuss next steps on updating year-end inventory procedures related to valuation and existence.	\$0.00	0.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/21/2019				
Chang, Stephen	Meet with K. Riordan, K. Lauret, M. Lonnemann, J. Staiger, K. Straub, J. McManus, and T. Berland (all Deloitte) to discuss a general business update, priorities- with emphasis on service organization controls.	\$0.00	0.9	\$0.00
Dixon, Teagan (TJ)	Participate in call with J. Berry, G. Yauch, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Rewrite attributes for provisioning controls.	\$0.00	0.2	\$0.00
Doster, Kiera	Document changes regarding the Sears workers compensation non-California reserve segment for self-insurance analysis.	\$0.00	1.1	\$0.00
Doster, Kiera	Work on Sears workers compensation California reserve segment as part of our 2019 self-insurance analysis.	\$0.00	2.3	\$0.00
Doster, Kiera	Work on Kmart workers compensation all other states for self-insurance analysis.	\$0.00	4.8	\$0.00
Doster, Kiera	Update documentation of Kmart workers compensation of the California reserve segment for self-insurance analysis.	\$0.00	3.3	\$0.00
Fitzgerald, Connor	Update documentation on the Sears distribution center automated costing control.	\$0.00	1.8	\$0.00
Hoye, Jim	Review and update agenda for status meeting with Sears Internal Audit as part of annual audit procedures.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze change population evidence for the Sears People Soft system to consider necessary follow up requests to K. Thorat (Sears).	\$0.00	0.4	\$0.00
Hoye, Jim	Draft and send follow up for change management testing (year-end) to K. Thorat (Sears).	\$0.00	0.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/21/2019				
Hoye, Jim	Analyze change population evidence for People Soft system to consider follow up requests to K. Thorat (Sears).	\$0.00	0.4	\$0.00
Hoye, Jim	Update documentation of Security Configuration workpaper.	\$0.00	3.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding production lockdown review control.	\$0.00	0.2	\$0.00
Hoye, Jim	Update design and implementation documentation for Tivoli Workload Simulator error resolution process.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding Sears status items, change management year-end delta testing approach and workpaper review notes over provisioning.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) to discuss next steps on updating year-end inventory procedures related to valuation and existence.	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with K. Riordan, S. Chang, M. Lonnemann, J. Staiger, K. Straub, J. McManus, and T. Berland (all Deloitte) to discuss a general business update, priorities- with emphasis on service organization controls.	\$0.00	0.9	\$0.00
Lonnemann, Malorie	Make updates to meeting agenda related to Service Organization Control report testing status.	\$0.00	0.1	\$0.00
Lonnemann, Malorie	Meet with K. Riordan, S. Chang, K. Lauret, J. Staiger, K. Straub, J. McManus, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding production lockdown review control.	\$0.00	0.2	\$0.00
Mason, David	Draft follow up requests to Sears management for outstanding change management end of year workpapers.	\$0.00	1.7	\$0.00

# Sears Holdings Corporation

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/21/2019				
Mason, David	Update production lockdown (common) Information Used in Control workpaper.	\$0.00	2.6	\$0.00
McManus, Joseph	Create close and consolidation risk of material misstatement workbook for information used in controls and information produced by the entity.	\$0.00	0.7	\$0.00
McManus, Joseph	Update inventory interface controls workpapers based on manager notes.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with K. Riordan, S. Chang, K. Lauret, M. Lonnemann, J. Staiger, K. Straub, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Patni, Paridhi	Call with J. Hoye (Deloitte) to discuss updated testing approach for general IT controls.	\$0.00	0.2	\$0.00
Riordan, Katy	Meet with J. McManus, S. Chang, K. Lauret, M. Lonnemann, J. Staiger, K. Straub, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Update the internal tracker based upon the automated controls reviewed by audit information technology partner.	\$0.00	2.9	\$0.00
Smietanski, Meredith	Address partner review notes for tools administrative testing.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Speak with J. Hoye (Deloitte) regarding Sears status items, change management year-end delta testing approach and workpaper review notes over provisioning.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte) to discuss provisioning common controls and outstanding follow-ups needing to be communicated.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, and K. Lauret (all Deloitte) to discuss next steps on updating year-end inventory procedures related to valuation and existence.	\$0.00	0.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/21/2019				
Staiger, Jt	Participate in call with T. Dixon, G. Yauch, M. Berggren, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
Staiger, Jt	Meet with K. Riordan, S. Chang, K. Lauret, M. Lonnemann, K. Straub, J. McManus, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Straub, Kelsey	Meet with K. Riordan, S. Chang, K. Lauret, M. Lonnemann, J. Staiger, J. McManus, and T. Berland (all Deloitte) to discuss a general business update and priorities.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte) to discuss provisioning common controls and outstanding follow-ups needing to be communicated.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Review provisional access review workpapers.	\$0.00	3.9	\$0.00
Weinert McDonnell, Lesley	Participate in call with T. Dixon, G. Yauch, M. Berggren, J. Staiger, and. Berry (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, and K. Lauret (all Deloitte) to discuss next steps on updating year-end inventory procedures related to valuation and existence.	\$0.00	0.2	\$0.00
Yauch, Glenn	Participate in call with T. Dixon, M. Berggren, J. Staiger, and L. McDonnell (all Deloitte) to discuss impacts of recent changes and action items as it relates to IT specialist work & Service Organization Control reports.	\$0.00	0.4	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/22/2019				
Berggren, Maureen	Review rollforward updates to testing and approval General IT Control (GITC) working papers.	\$0.00	0.3	\$0.00
Berland, Taylor	Meet with J. Berry, E. Berrill, A. Williams, S. Chang, M. Lonnemann, K. Lauret, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Berrill, Liz	Meet with S. Brokke (Sears) to discuss accounting and other matters related to Sears bankruptcy.	\$0.00	0.3	\$0.00
Berrill, Liz	Meet with J. Drosopoulos (Sears) to discuss accounting and other matters related to Sears bankruptcy.	\$0.00	0.4	\$0.00
Berrill, Liz	Meet with J. Berry, A. Williams, M. Lonnemann, T. Berland, S. Chang, K. Lauret, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Berrill, Liz	Meet with R. Riecker (Sears) to discuss accounting and other matters related to Sears bankruptcy.	\$0.00	0.2	\$0.00
Berry, Jim	Meet with E. Berrill, A. Williams, M. Lonnemann, T. Berland, S. Chang, K. Lauret, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, K. Lauret, A. Williams, T. Berland, M. Lonnemann, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Doster, Kiera	Update documentation of Sears workers compensation of the California reserve segment as part of our 2019 self-insurance procedures.	\$0.00	0.8	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/22/2019				
Doster, Kiera	Compile Sears workers compensation California reserve segment data for self-insurance analysis.	\$0.00	0.5	\$0.00
Doster, Kiera	Compile Sears workers compensation California reserve segment data in order to perform self-insurance analysis procedures.	\$0.00	0.5	\$0.00
Doster, Kiera	Document Sears workers compensation California reserve segment data in order to perform self-insurance analysis procedures.	\$0.00	0.5	\$0.00
Fitzgerald, Connor	Prepare mapping of inventory controls over source data considerations.	\$0.00	2.5	\$0.00
Hoye, Jim	Discuss with M. Smietanski (Deloitte) regarding access review design confirmations around segregation of duties.	\$0.00	0.6	\$0.00
Hoye, Jim	Review process owner documentation as part of our testing procedure.	\$0.00	0.9	\$0.00
Hoye, Jim	Review design and implementation control testing of change management workpapers.	\$0.00	0.3	\$0.00
Hoye, Jim	Review CyberArk Safes workpaper.	\$0.00	0.2	\$0.00
Hoye, Jim	Review change management evidence provided for Essbase.	\$0.00	0.4	\$0.00
Hoye, Jim	Update workpaper testing status and access benchmark design narrative.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze tools testing time and testing strategy.	\$0.00	0.5	\$0.00
Hoye, Jim	Address review notes for Infrastructure Admin Access Review.	\$0.00	1.1	\$0.00
Hoye, Jim	Meet with M. Smietanski, P. Vajhala (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss access review/production lockdown status.	\$0.00	0.4	\$0.00
Hoye, Jim	Review Tools Admin Access Reviews provided by Sears Internal Audit.	\$0.00	0.4	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/22/2019				
Hoye, Jim	Review new evidence provided for Universal Cart change management.	\$0.00	0.7	\$0.00
Hoye, Jim	Update agenda for Internal Audit status meeting based on new evidence provided for configuration.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with T. Williams, L. Perry, and T. Gore (all Sears) regarding Tools Admin.	\$0.00	0.3	\$0.00
Hoye, Jim	Review new evidence provided for Universal Cart change management.	\$0.00	0.7	\$0.00
Hoye, Jim	Update agenda for Internal Audit status meeting based on new evidence provided for configuration.	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with T. Williams, L. Perry, and T. Gore (all Sears) regarding Tools Admin.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, A. Williams, M. Lonnemann, T. Berland, S. Chang, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Liu, Sky	Compile additional Statement of Works for the Deloitte Entity Search and Compliance (DESC) system that tracks independence.	\$0.00	1.6	\$0.00
Liu, Sky	Compile additional engagement letters for the Deloitte Entity Search and Compliance (DESC) system that tracks independence.	\$0.00	0.4	\$0.00
Lonnemann, Malorie	Meet with J. Berry, E. Berrill, A. Williams, K. Lauret, T. Berland, S. Chang, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Mason, David	Update additional documentation of Universal Cart for end of year change management workpapers.	\$0.00	2.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/22/2019				
Mason, David	Update Universal Cart for end of year change management workpapers.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, and J. Goodin (Sears Holdings Corporation) to discuss the segregation of duties impact.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Meet with J. Hoye, P. Vajhala (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss access review/production lockdown status.	\$0.00	0.4	\$0.00
Smietanski, Meredith	Discuss with J. Hoye (Deloitte) regarding access review design confirmations around segregation of duties.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, A. Williams, K. Lauret, S. Chang, T. Berland, M. Lonnemann, and K. Lauret (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoye (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (Sears Holdings Corporation) to discuss access review/production lockdown status.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review common controls on change management workpaper.	\$0.00	2.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, and J. Goodin (Sears Holdings Corporation) to discuss the segregation of duties impact.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Research accounting for acquisitions under common control using Financial Accounting Standards Board authoritative literature.	\$0.00	0.4	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/22/2019					
	Williams, Adam	Meet with J. Berry, E. Berrill, M. Lonnemann, K. Lauret, T. Berland, S. Chang, and J. Staiger (all Deloitte) to discuss topics including lease rejection, and accounting and common control transaction considerations.	\$0.00	0.9	\$0.00
01/23/2019					
	Beekman, Berna	Update documentation of self-insurance data entry (for all segments) based on review.	\$0.00	0.8	\$0.00
	Beekman, Berna	Review self-insurance assumptions (all segments).	\$0.00	1.3	\$0.00
	Berrill, Liz	Meet with J. Avitia-Guzman (Sears) to discuss proposed asset sale.	\$0.00	0.4	\$0.00
	Berrill, Liz	Meet with J. Staiger and K. Lauret (all Deloitte) to update current bankruptcy and transaction related audit matters effecting the company.	\$0.00	1.3	\$0.00
	Doster, Kiera	Document Sears workers compensation California reserve segment data for self-insurance analysis.	\$0.00	0.5	\$0.00
	Hoye, Jim	Update documentation for infrastructure admin access review based on review notes received from M. Smietanski (Deloitte).	\$0.00	0.4	\$0.00
	Hoye, Jim	Meet with P. Vajhala, M. Smietanski (all Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (all Sears Holdings Corporation) to discuss management's Service Organization Control ("SOC") review.	\$0.00	0.4	\$0.00
	Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding mapping and Essbase change management.	\$0.00	0.2	\$0.00
	Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding Land's End account numbers and Essbase change management.	\$0.00	0.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/23/2019				
Hoye, Jim	Update documentation for Tools and Change Management Year-end Testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Update documentation for infrastructure admin access review based on review notes received from M. Smietanski (Deloitte).	\$0.00	0.4	\$0.00
Hoye, Jim	Meet with P. Vajhala, M. Smietanski (all Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (all Sears Holdings Corporation) to discuss management's Service Organization Control ("SOC") review.	\$0.00	0.4	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding mapping and Essbase change management.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding Land's End account numbers and Essbase change management.	\$0.00	0.2	\$0.00
Hoye, Jim	Update documentation for Tools and Change Management Year-end Testing.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with L. Berrill and J. Staiger (all Deloitte) to update audit partner on current bankruptcy and transaction related audit matters effecting the company.	\$0.00	1.3	\$0.00
Lauret, Kyle	Meet with C. McShane and M. Lonnemann (all Deloitte) to discuss service organization controls and statutory audit timelines and assess status across the areas of the engagement.	\$0.00	0.9	\$0.00
Liu, Sky	Send followup email to engagement team in regards to compilation of tax work orders for the Deloitte Entity Search and Compliance (DESC) independence searches.	\$0.00	0.4	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/23/2019				
Liu, Sky	Aggregate tax statement of work for the Deloitte Entity Search and Compliance (DESC) independence searches.	\$0.00	1.4	\$0.00
Lonnemann, Malorie	Meet with M. Smietanski, P. Vajhala, and J. Staiger (all Deloitte) to discuss inventory source data controls, and IT conversion status update.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Meet with C. McShane and K. Lauret (all Deloitte) to discuss service organization controls and statutory audit timelines and assess status across the areas of the engagement.	\$0.00	0.9	\$0.00
Mason, David	Document change management end of year workpapers for updates.	\$0.00	2.3	\$0.00
Mason, David	Document systems overview and assertions workpaper for third round of updates.	\$0.00	2.9	\$0.00
Mason, David	Conduct telephone conference with J. Hoye (Deloitte) regarding account numbers and Essbase change management.	\$0.00	0.2	\$0.00
Mason, David	Conduct telephone conference with J. Hoye (Deloitte) regarding Land's End account numbers and Essbase change management.	\$0.00	0.2	\$0.00
McShane, Connor	Meet with K. Lauret and M. Lonnemann (all Deloitte) to discuss service organization controls and statutory audit timelines and assess status across the areas of the engagement.	\$0.00	0.9	\$0.00
Smietanski, Meredith	Meet with M. Lonnemann, P. Vajhala, and J. Staiger (all Deloitte) to discuss inventory source data controls, and IT conversion status update.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Discuss with P. Vajhala (Deloitte) to connect on the revised wording for Sears Internal Audit's identification around access review designs in regards to segregation of duties.	\$0.00	0.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/23/2019				
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), D. Tangen, and J. Goodin (Sears Holdings Corporation) to discuss the segregation of duties impact.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Address partner notes over change management Sarbanes-Oxley inquiry and apply to testing and approval application workpapers.	\$0.00	3.9	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Hoye (all Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (all Sears Holdings Corporation) to discuss management's Service Organization Control ("SOC") review.	\$0.00	0.4	\$0.00
Staiger, Jt	Meet with L. Berrill and K. Lauret (all Deloitte) to update audit partner on current bankruptcy and transaction related audit matters effecting the company.	\$0.00	1.3	\$0.00
Staiger, Jt	Meet with M. Lonnemann, P. Vajhala, and M. Smietanski (all Deloitte) to discuss inventory source data controls, and IT conversion status update.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), D. Tangen, and J. Goodin (Sears Holdings Corporation) to discuss the segregation of duties impact.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Discuss with M. Smietanski (Deloitte) to connect on the revised wording for Sears Internal Audit's identification around access review designs in regards to segregation of duties.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Meet with M. Lonnemann, J. Staiger, and M. Smietanski (all Deloitte) to discuss inventory source data controls, and IT conversion status update.	\$0.00	0.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/23/2019				
Vajhala, Phani Kiran	Meet with J. Hoye, M. Smietanski (all Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, S. Emricson, and S. Ulhameed (all Sears Holdings Corporation) to discuss management's Service Organization Control ("SOC") review.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review additional provisional access review workpapers.	\$0.00	3.6	\$0.00
01/24/2019				
Allen, Michael	Analyze support received from T. Crane (Sears) (Purchase order screenshots, payment support, claim support) to assess effectiveness of expenditure service organization control.	\$0.00	3.2	\$0.00
Beekman, Berna	Review self-insurance data entry (for all segments) to gain assurance over appropriateness.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, J. Staiger, and E. Berrill (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Berrill, Liz	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, J. Staiger, and K. Lauret (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Chang, Stephen	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, J. Staiger, and K. Lauret (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Doster, Kiera	Document Sears workers compensation for non- California reserve segment data for self-insurance analysis.	\$0.00	2.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/24/2019				
Hoye, Jim	Update documentation of testing of the Infrastructure Admin Access Review.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what client support is required for recent terminations testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Conduct Sears status call with P. Patni, D. Mason, and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Hoye, Jim	Analyzing Terminations Associates Testing and assess additional follow ups needed.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for financial reporting controls testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Update documentation of testing of the Infrastructure Admin Access Review.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what client support is required for recent terminations testing.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyzing Terminations Associates Testing and assess additional follow ups needed.	\$0.00	0.2	\$0.00
Hoye, Jim	Address review notes for financial reporting controls testing.	\$0.00	0.6	\$0.00
Hoye, Jim	Conduct Sears status call with P. Patni, D. Mason, and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, and J. Staiger (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with M. Lonnemann (Deloitte), and S. Emricson, E. Gee, and J. Goodin (Sears) to discuss implementation status and its implications on Sears' current IT environment.	\$0.00	0.4	\$0.00
Liu, Sky	Compile executed audit engagement letters for the Deloitte Entity Search Compliance independence requirements.	\$0.00	0.7	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/24/2019				
Liu, Sky	Update additional engagement letters for the Deloitte Entity Search and Compliance (DESC) referenced for independence requirements.	\$0.00	0.3	\$0.00
Liu, Sky	Update tax Statement of Works for the Deloitte Entity Search and Compliance (DESC) referenced within as a requirement for independence compliance.	\$0.00	4.4	\$0.00
Lonnemann, Malorie	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, and K. Lauret (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Meet with K. Lauret (Deloitte), S. Emricson, E. Gee, and J. Goodin (Sears) to discuss implementation status and its implications on Sears' current IT environment.	\$0.00	0.4	\$0.00
Mason, David	Draft list of year-end items to update in change management and information security workpapers.	\$0.00	1.2	\$0.00
Mason, David	Update infrastructure admin access review for roll forward testing.	\$0.00	0.6	\$0.00
Mason, David	Make updates to infrastructure admin access review for roll forward testing.	\$0.00	0.6	\$0.00
Mason, David	Conduct Sears status call with P. Patni, S. Venkata, and J. Hoye (all Deloitte).	\$0.00	0.1	\$0.00
Mason, David	Update list of year-end items to update in change management and information security workpapers.	\$0.00	1.2	\$0.00
Mason, David	Update additional Access Benchmark tool change management workpaper documented for rollforward testing.	\$0.00	0.7	\$0.00
Patni, Paridhi	Conduct Sears status call with J. Hoye, D. Mason, and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Smietanski, Meredith	Review infrastructure access review (common control) workpaper.	\$0.00	3.8	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/24/2019					
	Smietanski, Meredith	Review the automated Tivoli Workload Scheduler automatic ticket generation when error tracking is enabled within the new fixed assets automated control workpaper.	\$0.00	2.2	\$0.00
	Vajhala, Phani Kiran	Review additional common controls on change management workpaper.	\$0.00	3.8	\$0.00
01/25/2019					
	Babbar, Bhumika	Review draft of self-insurance assumptions.	\$0.00	1.1	\$0.00
	Babbar, Bhumika	Make updates to the draft of self-insurance assumptions based on discussion with B. Beekman (Deloitte).	\$0.00	2.7	\$0.00
	Babbar, Bhumika	Draft notes related to the email received from B. Beekman (Deloitte) for future use in Sears Re audit.	\$0.00	0.9	\$0.00
	Babbar, Bhumika	Document 2019 self insurance approach based on review of the prior year actuarial analysis.	\$0.00	2.2	\$0.00
	Babbar, Bhumika	Update internal model for self-insurance analysis based on discussion with B. Beekman (Deloitte).	\$0.00	3.4	\$0.00
	Beekman, Berna	Review documentation of self-insurance data entry testing (for all segments).	\$0.00	2.0	\$0.00
	Beekman, Berna	Update draft of self-insurance assumptions (for all segments) based on prior review.	\$0.00	1.5	\$0.00
	Berrill, Liz	Participate in conference call with J. Berry, L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00
	Berrill, Liz	Review Asset Purchase Agreement for Sears determined following bankruptcy court auction.	\$0.00	1.7	\$0.00
	Berrill, Liz	Review Unsecured Creditors Committee motion for future audit impacts.	\$0.00	2.0	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/25/2019				
Berrill, Liz	Review bankruptcy guidance regarding audit procedures going forward.	\$0.00	2.3	\$0.00
Berrill, Liz	Participate in conference call with K. Lauret (Deloitte) to update audit partner on management's preliminary decision to not require a PCAOB Sears Holdings 2018 audit.	\$0.00	0.2	\$0.00
Berry, Jim	Participate in conference call with L. Berrill, L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00
Doster, Kiera	Document Sears workers compensation for non-California reserve segment data for our procedures for self-insurance analysis.	\$0.00	1.2	\$0.00
Doster, Kiera	Prepare Sears workers compensation for non-California reserve segment data for our procedures for self-insurance analysis.	\$0.00	1.2	\$0.00
Fitzgerald, Connor	Update documentation on store physical inventory control.	\$0.00	1.8	\$0.00
Lauret, Kyle	Participate in conference call with J. Berry, L. Berrill, L. McDonnell, and J. Staiger (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00
Lauret, Kyle	Participate in conference call with L. Berrill (Deloitte) to update audit partner on management's preliminary decision to not require a PCAOB Sears Holdings 2018 audit.	\$0.00	0.2	\$0.00
Levin, Gary	Conduct conference call with J. Berry and K. Lauret (all Deloitte) to discuss assessment of potential inventory valuation and existence claim and corresponding audit team response.	\$0.00	0.6	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/25/2019				
Liu, Sky	Update second round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	3.7	\$0.00
Liu, Sky	Update third round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	3.9	\$0.00
Liu, Sky	Send emails to Deloitte audit team to request fees on the executed Statement of Works for independence requirements.	\$0.00	1.2	\$0.00
Liu, Sky	Address T. Hermanson's (Deloitte) comments on executed Statement of Work/Engagement Letter independence documentation.	\$0.00	1.6	\$0.00
Liu, Sky	Update fourth round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	0.8	\$0.00
Mason, David	Update Endevor System change management with end of year populations and design confirmation.	\$0.00	2.1	\$0.00
Mason, David	Draft NewPrice Access Review workpaper.	\$0.00	2.3	\$0.00
Mason, David	Analyze end of year change management population.	\$0.00	1.1	\$0.00
Smietanski, Meredith	Add the revised attributes based on the design of applications with a pre-approved ruleset to the provisioning common control workpaper.	\$0.00	3.1	\$0.00
Staiger, Jt	Participate in conference call with J. Berry, L. Berrill, L. McDonnell, and K. Lauret (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/25/2019				
	Weinert McDonnell, Lesley Participate in conference call with J. Berry, L. Berrill, J. Staiger, and K. Lauret (all Deloitte) to update leadership team on management's preliminary decision of an AICPA vs PCAOB Sears Holdings 2018 audit.	\$0.00	0.6	\$0.00
01/26/2019				
	Babbar, Bhumika Document initial 2019 self-insurance approach.	\$0.00	1.7	\$0.00
	Babbar, Bhumika Review documentation of our self-insurance data entry testing (for all segments) as part of our self-insurance procedures.	\$0.00	3.8	\$0.00
	Lauret, Kyle Draft staffing requirements by person and by week for audits of each fiscal year 2018 statutory entities.	\$0.00	1.6	\$0.00
	Lauret, Kyle Draft staffing requirements by person and by week for audits of each fiscal year 2018 United States statutory entities.	\$0.00	1.3	\$0.00
	Lauret, Kyle Analyze engagement teams open areas with hours estimated to complete in order to update engagement team's staffing schedule.	\$0.00	1.2	\$0.00
	Lauret, Kyle Analyze prior year actual hours and expected changes to statutory entities' fiscal year 2018 scope to develop fiscal year 2018 statutory audit budgets in order to plan staffing resources.	\$0.00	1.1	\$0.00
	Lauret, Kyle Analyze prior year actual hours and expected changes to United States statutory entities' fiscal year 2018 scope to develop fiscal year 2018 statutory audit budgets in order to plan staffing resources.	\$0.00	0.9	\$0.00
	Lauret, Kyle Summarize engagement teams open areas with hours estimated to provide to J. Staiger (Deloitte) in order to update engagement team's staffing schedule.	\$0.00	0.7	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/26/2019					
	McManus, Joseph	Update documentation on close and consolidation risk of material misstatement workbook for information used in controls and information produced by the entity.	\$0.00	0.6	\$0.00
01/27/2019					
	Berggren, Maureen	Meet with J. McManus, C. Fitzgerald, and M. Lonnemann (all Deloitte) to discuss source data considerations on inventory interface controls included in service organization controls report.	\$0.00	0.4	\$0.00
	Berland, Taylor	Meet with J. Staiger, K. Lauret, S. Chang, and M. Lonnemann (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00
	Chang, Stephen	Meet with K. Riordan and M. Lonnemann (all Deloitte) to discuss a general business update (primarily the pension benefit objection).	\$0.00	0.8	\$0.00
	Chang, Stephen	Meet with J. Staiger, K. Lauret, T. Berland, and M. Lonnemann (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00
	Fitzgerald, Connor	Meet with J. McManus, M. Berggren, and M. Lonnemann (all Deloitte) to discuss source data considerations on inventory interface controls included in service organization controls report.	\$0.00	0.4	\$0.00
	Hoye, Jim	Update outstanding tools requests and workpapers received from Sears Internal audit.	\$0.00	0.2	\$0.00
	Hoye, Jim	Update outstanding tools requests and workpapers received from Sears Internal audit.	\$0.00	0.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/27/2019				
Lauret, Kyle	Review ESL bid to purchase certain assets and assume certain liabilities of Sears Holdings to evaluate potential audit and accounting implications.	\$0.00	3.9	\$0.00
Lauret, Kyle	Meet with J. Staiger, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with K. Riordan and S. Chang (all Deloitte) to discuss a general business update (primarily the pension benefit objection).	\$0.00	0.8	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with J. McManus, M. Berggren, and C. Fitzgerald (all Deloitte) to discuss source data considerations on inventory interface controls included in service organization controls report.	\$0.00	0.4	\$0.00
McManus, Joseph	Meet with M. Lonnemann, M. Berggren, and C. Fitzgerald (all Deloitte) to discuss source data considerations on inventory interface controls included in service organization controls report.	\$0.00	0.4	\$0.00
Riordan, Katy	Meet with M. Lonnemann and S. Chang (all Deloitte) to discuss a general business update (primarily the pension benefit objection).	\$0.00	0.8	\$0.00
Staiger, Jt	Meet with M. Lonnemann, K. Lauret, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 Sears and Kmart Puerto Rico statutory audits.	\$0.00	0.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/28/2019				
Babbar, Bhumika	Update documentation of self-insurance data entry (for all segments) as part of our annual procedures.	\$0.00	2.3	\$0.00
Babbar, Bhumika	Finalize documentation of our 2019 self-insurance approach.	\$0.00	2.6	\$0.00
Babbar, Bhumika	Finalize documentation of our internal self-insurance models.	\$0.00	1.2	\$0.00
Babbar, Bhumika	Close J. Balester's (Deloitte) notes on actuarial testing of the company's self-insurance reserves.	\$0.00	3.2	\$0.00
Babbar, Bhumika	Perform actuarial testing on self-insurance reserves.	\$0.00	3.1	\$0.00
Balester, Jennifer	Participate in conference call with B. Beekman (Deloitte) to discuss internal model updates for self-insurance analysis.	\$0.00	0.2	\$0.00
Beekman, Berna	Document internal model updates for self-insurance analysis.	\$0.00	0.8	\$0.00
Beekman, Berna	Participate in conference call with K. Doster (Deloitte) to discuss internal model updates regarding self-insurance analysis.	\$0.00	1.0	\$0.00
Beekman, Berna	Participate in conference call with J. Balester (Deloitte) to discuss internal model updates for self-insurance analysis.	\$0.00	0.2	\$0.00
Berland, Taylor	Meet with K. Riordan, C. Fitzgerald, K. Straub, J. McManus, K. Lauret, J. Staiger, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Berland, Taylor	Meet with J. Staiger, K. Lauret, M. Lonnemann, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/28/2019				
Berland, Taylor	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for the Sears inventory valuation.	\$0.00	1.0	\$0.00
Berrill, Liz	Meet with J. Berry, T. Berland, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for the Sears inventory valuation.	\$0.00	1.0	\$0.00
Berry, Jim	Meet with A. Jackson, L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to discuss scope of services for purposes of monitoring permissibility of services under current SEC independence ruleset.	\$0.00	0.2	\$0.00
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
Chang, Stephen	Meet with K. Riordan, J. McManus, K. Straub, J. Staiger, T. Berland, K. Lauret, and C. Fitzgerald (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/28/2019				
Chang, Stephen	Meet with J. Staiger, K. Lauret, M. Lonnemann, and T. Berland (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00
Doster, Kiera	Work on workers compensation Kmart California reserve segment for self-insurance analysis.	\$0.00	1.0	\$0.00
Doster, Kiera	Work on workers compensation reserve estimates for self-insurance analysis.	\$0.00	2.7	\$0.00
Doster, Kiera	Document workers compensation reserve estimates for self-insurance analysis.	\$0.00	3.3	\$0.00
Doster, Kiera	Participate in conference call with B. Beekman (Deloitte) to discuss internal model updates regarding self-insurance analysis.	\$0.00	1.0	\$0.00
Doster, Kiera	Work on Sears workers compensation California reserve segment for self-insurance analysis.	\$0.00	1.0	\$0.00
Fitzgerald, Connor	Meet with M. Lonnemann and J. McManus (all Deloitte) to discuss source data considerations on inventory interface controls included in testing.	\$0.00	0.4	\$0.00
Fitzgerald, Connor	Meet with K. Riordan, K. Straub, J. Staiger, T. Berland, K. Lauret, J. McManus, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Fitzgerald, Connor	Update status of inventory service organization controls for January 28th.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Update client request listing for specific selection support on inventory original cost approval testing.	\$0.00	1.6	\$0.00
Fitzgerald, Connor	Contact with R. Buenaventura (Sears) to obtain original cost approval selection support for inventory service organization controls.	\$0.00	0.8	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/28/2019				
Fitzgerald, Connor	Finalize documentation on our inventory cost change testing for completion of service organization control (SOC) report.	\$0.00	1.1	\$0.00
Harrison, Tracy	Research accounting literature and interpretive guidance referenced in workpapers to ensure accuracy.	\$0.00	0.5	\$0.00
Hermanson, Tom	Review tax billing schedule to ensure accuracy and as a compliance requirement.	\$0.00	1.0	\$0.00
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding AS400 (System) Security Configuration and Ciboodle Change Management.	\$0.00	0.6	\$0.00
Hoye, Jim	Review and update agenda for Sears Internal Audit status meeting, highlighting outstanding requests needed.	\$0.00	0.4	\$0.00
Hoye, Jim	Review tools and application change management workpapers in order to update.	\$0.00	0.3	\$0.00
Hoye, Jim	Update outstanding items list from Sears Internal Audit and Deloitte to communicate to Sears management.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding tools testing and common control provisioning.	\$0.00	0.5	\$0.00
Hoye, Jim	Address review notes for Security Configuration AS400 (operating system).	\$0.00	0.3	\$0.00
Hoye, Jim	Update Error Configuration documentation for IT inventory controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Review common control access provisioning and production lockdown review.	\$0.00	0.7	\$0.00
Hoye, Jim	Review evidence regarding tools testing terminations associates request.	\$0.00	0.7	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/28/2019				
Hoye, Jim	Participate in discussion with M. Smietanski (Deloitte) regarding AS400 (System) Security Configuration and Ciboodle Change Management.	\$0.00	0.6	\$0.00
Hoye, Jim	Review and update agenda for Sears Internal Audit status meeting, highlighting outstanding requests needed.	\$0.00	0.4	\$0.00
Hoye, Jim	Review tools and application change management workpapers in order to update.	\$0.00	0.3	\$0.00
Hoye, Jim	Update outstanding items list from Sears Internal Audit and Deloitte to communicate to Sears management.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding tools testing and common control provisioning.	\$0.00	0.5	\$0.00
Hoye, Jim	Address review notes for Security Configuration AS400 (operating system).	\$0.00	0.3	\$0.00
Hoye, Jim	Update Error Configuration documentation for IT inventory controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Review common control access provisioning and production lockdown review.	\$0.00	0.7	\$0.00
Hoye, Jim	Review evidence regarding tools testing terminations associates request.	\$0.00	0.7	\$0.00
Lauret, Kyle	Draft updated leadership meeting agenda with revised open matters and prioritization of open matters based on Sears management's current requests.	\$0.00	0.4	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/28/2019				
Lauret, Kyle	Draft agenda for audit status meeting on January 29, 2019 with S. Brokke and J. Drosopolous (Sears) with updated priority areas.	\$0.00	0.6	\$0.00
Lauret, Kyle	Draft initial team responsibilities on numerous action next steps if Sears management decides no fiscal year 2018 audit is required.	\$0.00	1.4	\$0.00
Lauret, Kyle	Meet with J. Berry, A. Jackson, L. McDonnell, and J. Staiger (all Deloitte) to discuss scope of services for purposes of monitoring permissibility of services under current SEC independence ruleset.	\$0.00	0.2	\$0.00
Lauret, Kyle	Meet with K. Riordan, T. Berland, J. McManus, K. Straub, J. Staiger, C. Fitzgerald, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Lauret, Kyle	Meet with J. Staiger, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00
Liu, Sky	Update fifth round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	2.6	\$0.00
Liu, Sky	Draft and send detailed request to K. Straub (Deloitte) for certain statements of work/Engagement Letters for independence testing.	\$0.00	0.9	\$0.00
Liu, Sky	Update sixth round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team.	\$0.00	1.9	\$0.00
Lonnemann, Malorie	Meet with J. Staiger, K. Lauret, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/28/2019				
Lonnemann, Malorie	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, A. Williams, J. Staiger, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Meet with J. McManus, and C. Fitzgerald (all Deloitte) to discuss source data considerations on inventory interface controls included in testing.	\$0.00	0.4	\$0.00
Mason, David	Make updates to production lockdown and common provisioning workpaper.	\$0.00	1.6	\$0.00
Mason, David	Update internal status tracker for year-end change management.	\$0.00	1.5	\$0.00
Mason, David	Update change management inventory workpaper for rollforward testing.	\$0.00	1.2	\$0.00
Mason, David	Meet with J. Hoye (Deloitte) regarding tools testing and common control provisioning.	\$0.00	0.5	\$0.00
McManus, Joseph	Meet with K. Riordan, K. Straub, K. Lauret, T. Berland, C. Fitzgerald, J. Staiger, and S. Chang (all Deloitte) to discuss pension benefit objection.	\$0.00	0.8	\$0.00
McManus, Joseph	Update the Deloitte statutory audit project plan for updated status for benefit of the client.	\$0.00	1.2	\$0.00
McManus, Joseph	Update the Deloitte statutory audit project plan for updated status for benefit of the client to give them timeline on expected completion.	\$0.00	1.1	\$0.00
McManus, Joseph	Prepare automated interface between Waste Reconciliation (Client system) and Retail Grocery Inventory Service (Third Party service provider) control.	\$0.00	1.1	\$0.00
McManus, Joseph	Meet with M. Lonnemann and C. Fitzgerald (all Deloitte) to discuss source data considerations on inventory interface controls included in our testing.	\$0.00	0.4	\$0.00

# Sears Holdings Corporation

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/28/2019				
Riordan, Katy	Transition expenditure control testing open items for the service organization control report from P. Sorensen to K. Riordan (all Deloitte).	\$0.00	3.8	\$0.00
Riordan, Katy	Meet with J. McManus, K. Straub, K. Lauret, T. Berland, J. Staiger, C. Fitzgerald, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Smietanski, Meredith	Meet with P. Vajhala (Deloitte), S. Ramineni, S. Kumar, A. Klus, T. Williams, and D. Tangen (all Sears Holdings) on the database conversion timeline and completion status.	\$0.00	0.3	\$0.00
Smietanski, Meredith	Speak with P. Vajhala (Deloitte) to discuss Service Organization Control ("SOC") rollforward testing.	\$0.00	0.5	\$0.00
Smietanski, Meredith	Review testing of expenditure related IT controls.	\$0.00	2.7	\$0.00
Smietanski, Meredith	Participate in discussion with J. Hoye (Deloitte) regarding AS400 (System) Security Configuration and Ciboodle Change Management.	\$0.00	0.6	\$0.00
Staiger, Jt	Meet with J. Berry, A. Jackson, L. McDonnell, and K. Lauret (all Deloitte) to discuss scope of services for purposes of monitoring permissibility of services under current SEC independence ruleset.	\$0.00	0.2	\$0.00
Staiger, Jt	Meet with K. Lauret, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss reallocation of staffing resources required to finalize the 2016 and 2017 statutory audits.	\$0.00	0.3	\$0.00
Staiger, Jt	Meet with K. Riordan, J. McManus, K. Straub, K. Lauret, T. Berland, C. Fitzgerald, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/28/2019				
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
Straub, Kelsey	Meet with K. Riordan, J. McManus, T. Berland, K. Lauret, J. Staiger, C. Fitzgerald, and S. Chang (all Deloitte) to discuss the pension benefit objection.	\$0.00	0.8	\$0.00
Vajhala, Phani Kiran	Review production lockdown workpapers.	\$0.00	3.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski (Deloitte), S. Ramineni, S. Kumar, A. Klus, T. Williams, and D. Tangen (all Sears Holdings) on the database conversion timeline and completion status.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Speak with M. Smietanski (Deloitte) to discuss Service Organization Control ("SOC") rollforward testing.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Read recent press articles regarding latest developments in Sears bankruptcy case, including motion filed by Pension Benefit Guaranty Corporation.	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, A. Jackson, J. Staiger, and K. Lauret (all Deloitte) to discuss scope of services for purposes of monitoring permissibility of services under current SEC independence ruleset.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. Berrill, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<b><i>Audit Services</i></b>					
01/28/2019					
	Williams, Adam	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation.	\$0.00	1.0	\$0.00
01/29/2019					
	Allen, Michael	Review client support (Information Processing System screenshots) to assess the cost, quantity, date, etc. of our selections for control testing of the inventory costing control.	\$0.00	2.2	\$0.00
	Allen, Michael	Document design and implementation of the automated inventory costing control based on support received (Information Process System screenshots) from T. Crane (Sears).	\$0.00	2.0	\$0.00
	Allen, Michael	Document operating effectiveness of the automated inventory costing control.	\$0.00	2.6	\$0.00
	Beekman, Berna	Compose email to B. Babbar and K. Doster (all Deloitte) to discuss internal model updates for self-insurance analysis.	\$0.00	0.8	\$0.00
	Beekman, Berna	Compose email to T. Vosicky (Milliman) to discuss further data queries relating to the self-insurance analysis.	\$0.00	1.5	\$0.00
	Berggren, Maureen	Participate in call with L. McDonnell, J. Berry, J. Bergner, G. Yauch, E. Berrill, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax stru	\$0.00	0.5	\$0.00
	Berggren, Maureen	Review rollforward testing of IT security working papers.	\$0.00	0.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/29/2019				
Berland, Taylor	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for the Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Berrill, Liz	Meet with J. Berry, T. Berland, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for the Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Berrill, Liz	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, L. McDonnell, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$0.00	0.6	\$0.00
Berrill, Liz	Discuss with J. Berry (Deloitte) regarding go forward procedures with respect to SHC work teams.	\$0.00	0.5	\$0.00
Berrill, Liz	Participate in call with L. McDonnell, J. Berry, J. Bergner, G. Yauch, M. Berggren, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax str	\$0.00	0.5	\$0.00
Berry, Jim	Participate in call with L. McDonnell, E. Berrill, J. Bergner, G. Yauch, M. Berggren, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax s	\$0.00	0.5	\$0.00
Berry, Jim	Discuss with E. Berrill (Deloitte) regarding go forward procedures with respect to SHC work teams.	\$0.00	0.5	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/29/2019				
Berry, Jim	Meet with L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Chang, Stephen	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, and T. Berland (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Chang, Stephen	Meet with C. Drager, J. Staiger, M. Hu, L. McDonnell, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$0.00	0.4	\$0.00
Dixon, Teagan (TJ)	Meet with T. Berland, M. Smietanski, P. Vajhala, and M. Lonnemann (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Doster, Kiera	Analyze the Sears workers compensation non-California reserve segment for 2019 self-insurance analysis.	\$0.00	1.9	\$0.00
Doster, Kiera	Work on Sears workers compensation for the non-California reserve segment for self-insurance analysis.	\$0.00	1.1	\$0.00
Doster, Kiera	Assess the Sears workers compensation non-California reserve segment for 2019 self-insurance analysis.	\$0.00	1.5	\$0.00
Doster, Kiera	Assess the Sears workers compensation non-California reserve segment for self insurance analysis procedures.	\$0.00	1.4	\$0.00
Fitzgerald, Connor	Update client request listing for January 29th for service organization control report.	\$0.00	0.8	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/29/2019				
Fitzgerald, Connor	Finalize documentation on automated costing of distribution center - Sears Performance Reporting System (SPRS) service organization control.	\$0.00	1.1	\$0.00
Fitzgerald, Connor	Update documentation of testing of the pricing interface inventory control for the Service Organization Control report.	\$0.00	0.9	\$0.00
Fitzgerald, Connor	Review original cost approval selection support from J. Bonzo (Sears).	\$0.00	1.1	\$0.00
Harrison, Tracy	Research accounting literature and interpretive guidance referenced in workpapers specifically as it related to bankruptcy.	\$0.00	1.0	\$0.00
Hoye, Jim	Review Access benchmark and Service Now Change Management workpaper.	\$0.00	0.7	\$0.00
Hoye, Jim	Meet with P. Vajhala, M. Smietanski (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, and S. Emricson (Sears Holding Corporation) to discuss the transition from ServiceNow to Sysaid (new system put in place).	\$0.00	0.6	\$0.00
Hoye, Jim	Update and review process owner competency documentation.	\$0.00	0.4	\$0.00
Hoye, Jim	Update Ciboodle revenue change management documentation as part of our procedures.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding terminations associates inquiry.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze terminations associates testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review and update period end inquiry for IT Control.	\$0.00	0.1	\$0.00
Hoye, Jim	Review new evidence provided for outstanding items to update Sears Internal Audit agenda.	\$0.00	0.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/29/2019				
Hoye, Jim	Organize debrief meeting for status call for finalizing partner notes on IT controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Draft email for change management and High Jump inventory system to S. Venkata (Deloitte).	\$0.00	0.3	\$0.00
Hoye, Jim	Review Access benchmark and Service Now Change Management workpaper.	\$0.00	0.7	\$0.00
Hoye, Jim	Meet with P. Vajhala, M. Smietanski (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, and S. Emricson (Sears Holding Corporation) to discuss the transition from ServiceNow to Sysaid (new system put in place).	\$0.00	0.6	\$0.00
Hoye, Jim	Update and review process owner competency documentation.	\$0.00	0.4	\$0.00
Hoye, Jim	Update Ciboodle revenue change management documentation as part of our procedures.	\$0.00	0.4	\$0.00
Hoye, Jim	Discuss with D. Mason (Deloitte) regarding terminations associates inquiry.	\$0.00	0.4	\$0.00
Hoye, Jim	Analyze terminations associates testing.	\$0.00	0.3	\$0.00
Hoye, Jim	Review and update period end inquiry for IT Control.	\$0.00	0.1	\$0.00
Hoye, Jim	Review new evidence provided for outstanding items to update Sears Internal Audit agenda.	\$0.00	0.2	\$0.00
Hoye, Jim	Organize debrief meeting for status call for finalizing partner notes on IT controls.	\$0.00	0.1	\$0.00
Hoye, Jim	Draft email for change management and High Jump inventory system to S. Venkata (Deloitte).	\$0.00	0.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/29/2019				
Lauret, Kyle	Meet with D. Jackson and L. McDonnell (all Deloitte) to discuss prioritization of responsibilities for week of 1-28-2019.	\$0.00	0.4	\$0.00
Lauret, Kyle	Provide updated staffing to C. Chambers (Deloitte) to align current Sears workload and staffing.	\$0.00	0.6	\$0.00
Lauret, Kyle	Meet with L. McDonnell and J. Staiger (all Deloitte) to strategize engagement team staffing based on prioritization of tasks going forward.	\$0.00	0.3	\$0.00
Lauret, Kyle	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Lauret, Kyle	Discuss with L. McDonnell (Deloitte) the plan for revisions to the going concern disclosure.	\$0.00	0.4	\$0.00
Lauret, Kyle	Analyze current engagement team staffing resources against go forward requirements based on management's most recent prioritization.	\$0.00	0.9	\$0.00
Liu, Sky	Update final round of fees for Preapproval Summary and Reconciliation of Proxy received from audit team for use in independence requirements.	\$0.00	3.9	\$0.00
Lonnemann, Malorie	Review new valuation inventory controls required for source data considerations related to the Land's End Service Organization Control Report.	\$0.00	3.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/29/2019				
Lonnemann, Malorie	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, A. Williams, J. Staiger, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Lonnemann, Malorie	Meet with T. Dixon, M. Smietanski, P. Vajhala, and T. Berland (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Mason, David	Discuss with J. Hoye (Deloitte) regarding terminations associates inquiry.	\$0.00	0.4	\$0.00
Mason, David	Make additional updates to production lockdown workpaper.	\$0.00	2.1	\$0.00
Mason, David	Update change management access benchmark workpaper.	\$0.00	0.7	\$0.00
McManus, Joseph	Meet with K. Lauret and S. Pradhan (all Deloitte) to discuss the data set to be used in Sears and Kmart store inventory, cost complement, and markup percentage audit analytics, along with the scope of services to be provided by the data analytics team.	\$0.00	0.4	\$0.00
Pradhan, Smruti	Meet with J. McManus and K. Lauret (all Deloitte) to discuss the data set to be used in Sears and Kmart store inventory, cost complement, and markup percentage audit analytics, along with the scope of services to be provided by the data analytics team.	\$0.00	0.4	\$0.00
Riordan, Katy	Close manager notes on Sears transaction testing workpaper and documentation.	\$0.00	2.4	\$0.00
Riordan, Katy	Close partner notes on Sears transaction testing workpaper and documentation.	\$0.00	3.7	\$0.00
Riordan, Katy	Review preparation of the Sears transaction testing workpaper and documentation.	\$0.00	3.9	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/29/2019				
Smietanski, Meredith	Meet with T. Dixon, T. Berland, P. Vajhala, and M. Lonnemann (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Meet with P. Vajhala, J. Hoye (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss the transition from ServiceNow to Sysaid.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Review Access benchmark workpaper prepared by J. Hoye (Deloitte) to finalize for partner review.	\$0.00	2.9	\$0.00
Staiger, Jt	Meet with J. Berry, E. Berrill, L. McDonnell, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Staiger, Jt	Meet with L. McDonnell and K. Lauret (all Deloitte) to strategize engagement team staffing based on prioritization of tasks going forward.	\$0.00	0.3	\$0.00
Straub, Kelsey	Meet with C. Drager, J. Staiger, M. Hu, S. Chang, and L. McDonnell (all Deloitte) to discuss the status of the company's pension plans.	\$0.00	0.4	\$0.00
Vajhala, Phani Kiran	Review of access provisioning workpapers.	\$0.00	2.7	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, J. Hoye (Deloitte), D. Tangen, J. Goodin, T. Williams, T. Gore, A. Klus, and S. Emricson (Sears Holdings Corporation) to discuss the transition from ServiceNow to Sysaid.	\$0.00	0.4	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/29/2019				
Vajhala, Phani Kiran	Meet with T. Dixon, M. Smietanski, T. Berland, and M. Lonnemann (all Deloitte) to discuss prioritization of Service Organization Control workpapers.	\$0.00	0.2	\$0.00
Weinert McDonnell, Lesley	Participate in call with J. Berry, L. Berrill, J. Bergner, G. Yauch, M. Berggren, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax struc	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with J. Berry, L. Berrill, J. Staiger, K. Lauret, A. Williams, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Discuss with K. Lauret (Deloitte) the plan for revisions to the going concern disclosure.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with D. Jackson and K. Lauret (all Deloitte) to discuss prioritization of responsibilities.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Meet with J. Staiger and K. Lauret (all Deloitte) to strategize engagement team staffing based on prioritization of tasks going forward.	\$0.00	0.3	\$0.00
Williams, Adam	Meet with J. Berry, E. Berrill, L. McDonnell, J. Staiger, K. Lauret, M. Lonnemann, T. Berland, and S. Chang (all Deloitte) to discuss the team priorities, including the data analytics procedures for Sears inventory valuation and existence.	\$0.00	1.0	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/29/2019				
Yauch, Glenn	Participate in call with J. Berry, L. Berrill, J. Bergner, L. McDonnell, M. Berggren, A. Jackson, J. Little, T. Hermanson, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax s	\$0.00	0.5	\$0.00
01/30/2019				
Berland, Taylor	Meet with M. Smietanski, P. Vajhala, T. Dixon, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Meet with M. Smietanski, P. Vajhala, T. Berland, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Dixon, Teagan (TJ)	Meet with T. Berland, M. Smietanski, P. Vajhala, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Doster, Kiera	Work on updating the Kmart California workers compensation reserve segment for self-insurance analysis.	\$0.00	0.3	\$0.00
Doster, Kiera	Work on updating the Sears California workers compensation reserve segment for self-insurance analysis.	\$0.00	0.6	\$0.00
Doster, Kiera	Update reserve summary file for Workers compensation segments for self-insurance analysis.	\$0.00	3.4	\$0.00
Fitzgerald, Connor	Update status of inventory service organization controls for January 30th, including remaining support needed from client.	\$0.00	0.6	\$0.00
Hoye, Jim	Determine what additional support is needed for People Soft General Ledger change monitoring script control.	\$0.00	0.1	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/30/2019				
Hoye, Jim	Meet with T. Williams (Sears) regarding password setting and Tripwire status updates.	\$0.00	0.3	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding production lockdown control and endeavor testing and automated control notes.	\$0.00	0.8	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding production lockdown common control, change management, and information security review notes.	\$0.00	0.7	\$0.00
Hoye, Jim	Determine what additional evidence is needed for HighJump Change management procedures.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze evidence regarding Production Lockdown Access Review notes and Tripwire updates.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze newly provided evidence for terminations associates to update workpaper.	\$0.00	0.3	\$0.00
Hoye, Jim	Determine what additional support is needed for People Soft change monitoring script control.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with M. Smietanski and P. Vajhala (all Deloitte) regarding status of testing workpapers, telluride privileged access review, and provisioning common control.	\$0.00	0.6	\$0.00
Hoye, Jim	Address review notes for Mainframe Passwords.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes for process owner documentation.	\$0.00	0.2	\$0.00
Hoye, Jim	Determine what additional support is needed for People Soft General Ledger change monitoring script control.	\$0.00	0.1	\$0.00
Hoye, Jim	Meet with T. Williams (Sears) regarding password setting and Tripwire status updates.	\$0.00	0.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/30/2019				
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding production lockdown control and endeavor testing and automated control notes.	\$0.00	0.8	\$0.00
Hoye, Jim	Conduct telephone conference with D. Mason (Deloitte) regarding production lockdown common control, change management, and information security review notes.	\$0.00	0.7	\$0.00
Hoye, Jim	Determine what additional evidence is needed for HighJump Change management procedures.	\$0.00	0.1	\$0.00
Hoye, Jim	Analyze evidence regarding Production Lockdown Access Review notes and Tripwire updates.	\$0.00	0.3	\$0.00
Hoye, Jim	Analyze newly provided evidence for terminations associates to update workpaper.	\$0.00	0.3	\$0.00
Hoye, Jim	Determine what additional support is needed for People Soft change monitoring script control.	\$0.00	0.1	\$0.00
Hoye, Jim	Speak with M. Smietanski and P. Vajhala (all Deloitte) regarding status of testing workpapers, telluride privileged access review, and provisioning common control.	\$0.00	0.6	\$0.00
Hoye, Jim	Address review notes for Mainframe Passwords.	\$0.00	0.4	\$0.00
Hoye, Jim	Address review notes for process owner documentation.	\$0.00	0.2	\$0.00
Jain, Yash R	Update schedule of the team resources in the upcoming week for staffing purposes.	\$0.00	0.5	\$0.00
Lauret, Kyle	Draft agenda for audit status meeting on January 31, 2019 with S. Brokke and J. Drosopolous (Sears) with updated priority areas.	\$0.00	0.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/30/2019				
Lauret, Kyle	Draft correspondence to Deloitte actuary specialists (S. Pino and J. Balester) and audit team (S. Pinto, L. McDonnell, M. Lonnemann) with background information on Sears' self-insurance reserves in preparation of yearend meeting with Sears management.	\$0.00	0.4	\$0.00
Levin, Gary	Conduct conference call with J. Berry and K. Lauret (all Deloitte) to discuss assessment of potential inventory valuation and existence claim and corresponding audit team response.	\$0.00	0.3	\$0.00
Lonnemann, Malorie	Meet with T. Berland, P. Vajhala, T. Dixon, and M. Smietanski (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Lonnemann, Malorie	Review new valuation inventory controls required for source data considerations related to the Sears Hometown and Outlet Service Organization Control Report.	\$0.00	3.6	\$0.00
Mason, David	Conduct telephone conference with J. Hoye (Deloitte) regarding production lockdown common control, change management, and information security review notes.	\$0.00	0.7	\$0.00
McManus, Joseph	Update to statutory audit for midweek progress made.	\$0.00	1.1	\$0.00
Riordan, Katy	Close manager notes on self-insurance control documentation.	\$0.00	3.8	\$0.00
Riordan, Katy	Review internal audit work on claim payment review control testing.	\$0.00	3.7	\$0.00
Riordan, Katy	Review updated internal audit work on claim triangle review control testing.	\$0.00	2.6	\$0.00
Smietanski, Meredith	Speak with J. Hoye (Deloitte) regarding production lockdown control and endeavor testing and automated control notes.	\$0.00	0.8	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/30/2019				
Smietanski, Meredith	Meet with T. Berland, P. Vajhala, T. Dixon, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Smietanski, Meredith	Speak with J. Hoye and P. Vajhala (all Deloitte) regarding status of testing workpapers, telluride privileged access review, and provisioning common control.	\$0.00	0.6	\$0.00
Smietanski, Meredith	Review Ciboodle change management documentation prepared by J. Hoye (Deloitte).	\$0.00	2.9	\$0.00
Smietanski, Meredith	Review testing of financial reporting related IT controls.	\$0.00	2.9	\$0.00
Straub, Kelsey	Update the status and budget of the projects pertaining to the fiscal 2018 audit.	\$0.00	0.3	\$0.00
Vajhala, Phani Kiran	Speak with M. Smietanski and J. Hoye (all Deloitte) regarding status of testing workpapers, telluride privileged access review, and provisioning common control.	\$0.00	0.6	\$0.00
Vajhala, Phani Kiran	Meet with T. Berland, M. Smietanski, T. Dixon, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Meet with M. Smietanski, T. Dixon, T. Berland, and M. Lonnemann (all Deloitte) to discuss testing of controls over revenue and delays of client support.	\$0.00	0.2	\$0.00
Vajhala, Phani Kiran	Review additional production lockdown workpapers.	\$0.00	3.3	\$0.00
Weinert McDonnell, Lesley	Review background information on Sears's self insurance reserves in preparation for meeting with Sears management.	\$0.00	1.0	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/30/2019				
	Weinert McDonnell, Lesley Review upcoming planned procedures and staffing of audit team to conclude upon redeployment of certain professionals.	\$0.00	0.5	\$0.00
01/31/2019				
	Allen, Michael Review support (business object screenshots) from J. Butz (Sears) to assess the operating effectiveness of the business objects retrieval of Information Process System.	\$0.00	0.8	\$0.00
	Allen, Michael Document design and implement documentation of the business objects control over the Information Process system, based on discussion with J. Butz and T. Crane (all Sears).	\$0.00	3.2	\$0.00
	Allen, Michael Document operating effectiveness of business object retrieval of Information Process system data based on support (Business objects and Information Process system screenshots) received from J. Butz (Sears).	\$0.00	2.1	\$0.00
	Beekman, Berna Compose email to B. Babbar (Deloitte) to discuss internal model updates for self-insurance analysis.	\$0.00	0.2	\$0.00
	Berrill, Liz Discuss with J. Berry and L. McDonnell (all Deloitte) recent developments in bankruptcy case, current work plan and priorities, and preparation for workshop on purchase accounting.	\$0.00	0.5	\$0.00
	Berrill, Liz Draft notes regarding the purchase accounting workshop summary.	\$0.00	0.5	\$0.00
	Berry, Jim Call with R. Riecker (SHC) to discuss status of audit need for 2018 and status of ESL sale.	\$0.00	0.6	\$0.00
	Berry, Jim Discuss with L. McDonnell and L. Berrill (all Deloitte) recent developments in bankruptcy case, current work plan and priorities, and preparation for workshop on purchase accounting.	\$0.00	0.5	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/31/2019				
Fitzgerald, Connor	Update documentation of our testing of the automated costing of distribution center - Sears service organizational control.	\$0.00	2.2	\$0.00
Fitzgerald, Connor	Update status of inventory service organization controls for January 31st including remaining support needed from the client.	\$0.00	0.7	\$0.00
Hartmann, Becky	Set up the continuance of an audit engagement form within the Deloitte system for the Sears Holdings 2018 pension plans audits.	\$0.00	0.3	\$0.00
Hoye, Jim	Determine what additional audit support is needed for production lockdown endeavor and common control.	\$0.00	0.3	\$0.00
Hoye, Jim	Meet with D. Mason (Deloitte) regarding endeavor production lockdown.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform evidence analysis regarding production lockdown testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Speak with D. Mason and M. Smietanski (all Deloitte) regarding production lockdown workpapers and outstanding items.	\$0.00	0.7	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding prod lockdown endeavor.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct call with A. Klus, T. Williams (Sears), and D. Mason (Deloitte) regarding endeavor production lockdown process.	\$0.00	0.4	\$0.00
Hoye, Jim	Review Production Lockdown Endeavor workpaper to determine additional testing.	\$0.00	2.4	\$0.00
Hoye, Jim	Conduct status call with P. Patni and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Hoye, Jim	Determine what additional audit support is needed for production lockdown endeavor and common control.	\$0.00	0.3	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/31/2019				
Hoye, Jim	Meet with D. Mason (Deloitte) regarding endeavor production lockdown.	\$0.00	0.2	\$0.00
Hoye, Jim	Perform evidence analysis regarding production lockdown testing.	\$0.00	0.5	\$0.00
Hoye, Jim	Speak with D. Mason and M. Smietanski (all Deloitte) regarding production lockdown workpapers and outstanding items.	\$0.00	0.7	\$0.00
Hoye, Jim	Speak with M. Smietanski (Deloitte) regarding prod lockdown endeavor.	\$0.00	0.2	\$0.00
Hoye, Jim	Conduct call with A. Klus, T. Williams (Sears), and D. Mason (Deloitte) regarding endeavor production lockdown process.	\$0.00	0.4	\$0.00
Hoye, Jim	Review Production Lockdown Endevor workpaper to determine additional testing.	\$0.00	2.4	\$0.00
Hoye, Jim	Conduct status call with P. Patni and S. Venkata (all Deloitte).	\$0.00	0.1	\$0.00
Lauret, Kyle	Add additional audit documentation to finalize testing of current year debt transactions in order to finalize workpapers.	\$0.00	1.1	\$0.00
Mason, David	Meet with J. Hoye (Deloitte) regarding endeavor production lockdown.	\$0.00	0.2	\$0.00
Mason, David	Speak with J. Hoye and M. Smietanski (all Deloitte) regarding production lockdown workpapers and outstanding items.	\$0.00	0.7	\$0.00
Mason, David	Conduct call with A. Klus, T. Williams (Sears), and J. Hoye (Deloitte) regarding endeavor production lockdown process.	\$0.00	0.4	\$0.00
Mason, David	Document updates for Production Lockdown Common workpaper.	\$0.00	2.4	\$0.00
McManus, Joseph	Updates to statutory audit provided by client request listing for midweek progress made.	\$0.00	1.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<b><i>Audit Services</i></b>				
01/31/2019				
Riordan, Katy	Update disbursement testing template for revised procedures for purposes of the service organization control report.	\$0.00	2.7	\$0.00
Riordan, Katy	Close partner notes on self-insurance control documentation.	\$0.00	4.1	\$0.00
Riordan, Katy	Update the transaction testing workpaper for updated Peoplesoft business object detail provided by M. Smits (Sears).	\$0.00	3.3	\$0.00
Smietanski, Meredith	Review process owner competency documentation as part of our testing of general IT controls.	\$0.00	2.8	\$0.00
Smietanski, Meredith	Speak with J. Hoye and D. Mason (all Deloitte) regarding production lockdown workpapers and outstanding items.	\$0.00	0.7	\$0.00
Smietanski, Meredith	Speak with J. Hoye (Deloitte) regarding prod lockdown endeavor.	\$0.00	0.2	\$0.00
Staiger, Jt	Prepare analysis on engagement billings for purposes of the fee application.	\$0.00	3.3	\$0.00
Vajhala, Phani Kiran	Review our general IT testing over revenue controls to finalize documentation for our procedures.	\$0.00	3.6	\$0.00
Venkatasubramanyan, Srikanth	Conduct Status call with P. Patni and J. Hoye (all Deloitte).	\$0.00	0.1	\$0.00
Weinert McDonnell, Lesley	Discuss with J. Berry and L. Berrill (all Deloitte) recent developments in bankruptcy case, current work plan and priorities, and preparation for workshop on purchase accounting.	\$0.00	0.5	\$0.00
Subtotal for Audit Services:			1,197.7	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/02/2019				
Berry, Jim	Participate in call with K. Lauret and J. Staiger (all Deloitte) to discuss update on Sears audit and bankruptcy implications.	\$600.00	0.2	\$120.00
Berry, Jim	Participate in call with K. Lauret, M. Rothchild, J. Staiger, L. McDonnell, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$600.00	0.5	\$300.00
DeFrancis Munn, Diane	Review services associated with Sears Home Improvement (SHIP) workpaper.	\$600.00	1.0	\$600.00
Garbacik, Marissa	Update documentation of associated services with Sears Home Improvement workpaper based on review.	\$200.00	4.5	\$900.00
Lauret, Kyle	Participate in call with J. Berry and J. Staiger (all Deloitte) to discuss update on Sears audit and bankruptcy implications.	\$500.00	0.2	\$100.00
Lauret, Kyle	Participate in call with J. Berry, M. Rothchild, J. Staiger, L. McDonnell, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$500.00	0.5	\$250.00
Staiger, Jt	Participate in call with J. Berry and K. Lauret (all Deloitte) to discuss update on Sears audit and bankruptcy implications.	\$500.00	0.2	\$100.00
Staiger, Jt	Participate in call with J. Berry, M. Rothchild, K. Lauret, L. McDonnell, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$500.00	0.5	\$250.00
Weinert McDonnell, Lesley	Participate in call with J. Berry, M. Rothchild, J. Staiger, K. Lauret, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$600.00	0.5	\$300.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/03/2019				
	Lauret, Kyle Respond to S. Brokke (Sears) via email regarding accumulation of international legal entity audited financial statements.	\$500.00	0.2	\$100.00
01/04/2019				
	Jain, Yash R Perform accounting analysis over the Junior Debtor In Possession agreement.	\$120.00	3.5	\$420.00
	Jain, Yash R Perform accounting analysis over the Senior Debtor In Possession agreement.	\$120.00	3.7	\$444.00
01/07/2019				
	Berrill, Liz Participate in call with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, J. Berry, and L. McDonnell (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
	Berry, Jim Speak with M. Rothchild, L. McDonnell, J. Staiger, M. Lew, C. Abron, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$600.00	0.5	\$300.00
	Berry, Jim Participate in call with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
	Hurwitz, Scott Participate in call with L. Berrill, S. Klein, B. Kohn, B. Mallaro, J. Berry, and L. McDonnell (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
	Hurwitz, Scott Participate in call with L. Berrill, S. Klein, B. Kohn, B. Mallaro, J. Berry, and L. McDonnell (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/07/2019				
Klein, Sara	Participate in call with S. Hurwitz, B. Kohn, B. Mallaro, J. Berry, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Kohn, Barry	Participate in call with S. Hurwitz, S. Klein, B. Mallaro, J. Berry, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Lauret, Kyle	Speak with J. Berry, L. McDonnell, M. Rothchild, J. Staiger, M. Lew, and C. Abrom (all Deloitte) to discuss billing process under bankruptcy court rules.	\$500.00	0.5	\$250.00
Mallaro, Brian	Participate in call with S. Hurwitz, S. Klein, B. Kohn, J. Berry, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Staiger, Jt	Speak with J. Berry, L. McDonnell, M. Rothchild, M. Lew, C. Abrom, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$500.00	0.5	\$250.00
Weinert McDonnell, Lesley	Participate in call with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, J. Berry, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Speak with J. Berry, M. Rothchild, J. Staiger, M. Lew, C. Abrom, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$600.00	0.5	\$300.00
Williams, Adam	Meet with M. Lonnemann and C. McShane (all Deloitte) to discuss going concern analyses for various statutory audits.	\$500.00	0.4	\$200.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/08/2019				
Berrill, Liz	Speak with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and J. Berry (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Berry, Jim	Speak with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Chang, Stephen	Attend meeting with A. Jackson, M. Lew, J. Staiger, and W. du Preez (all Deloitte) to discuss the proper methodology of recording client billable hours.	\$400.00	0.6	\$240.00
Hurwitz, Scott	Speak with J. Berry, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Hurwitz, Scott	Speak with J. Berry, S. Klein, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Jain, Yash R	Resolve P. Nanda's notes (Deloitte) on the senior Debtor in Possession agreement.	\$120.00	3.9	\$468.00
Jain, Yash R	Research the treatment of issuance cost for Debtor In Possession agreement.	\$120.00	1.2	\$144.00
Klein, Sara	Speak with S. Hurwitz, J. Berry, B. Kohn, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/08/2019				
Kohn, Barry	Speak with S. Hurwitz, S. Klein, J. Berry, B. Mallaro, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Lauret, Kyle	Close partner review notes using audit evidence provided by the client relating to transaction variable versus fixed analysis which drives revenue recognition based on updated audit evidence support.	\$500.00	2.3	\$1,150.00
Lauret, Kyle	Meet on January 8, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, and L. McDonnell (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Review updates regarding the current bankruptcy case to understand management's priorities concerning Deloitte action items.	\$400.00	3.1	\$1,240.00
Mallaro, Brian	Speak with S. Hurwitz, S. Klein, B. Kohn, J. Berry, L. McDonnell, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Nanda, Priyanka	Review of the accounting analysis of the senior debtor-in-possession agreement performed by Y. Jain (Deloitte).	\$160.00	1.9	\$304.00
Rosi, Matthew	Analyze market impact of Sears and the bid offered by Eddie Lampert.	\$200.00	0.9	\$180.00
Staiger, Jt	Meet on January 8, 2019 with S. Brokke, J. Drosopoulos (Sears), L. McDonnell, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.6	\$300.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/08/2019				
Staiger, Jt	Attend meeting with S. Chang, M. Lew, A. Jackson, and W. du Preez (all Deloitte) to discuss the proper methodology of recording client billable hours.	\$500.00	0.6	\$300.00
Weinert McDonnell, Lesley	Speak with S. Hurwitz, S. Klein, B. Kohn, B. Mallaro, J. Berry, and E. Berrill (all Deloitte) to provide office leadership update on bankruptcy case status and discussion of client continuance.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet on January 8, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$600.00	0.6	\$360.00
01/09/2019				
Berry, Jim	Meet with K. Lauret, L. McDonnell, and J. Staiger (all Deloitte) on January 9, 2019 to discuss liquidation basis of accounting and the potential timing of applicability to Sears.	\$600.00	1.4	\$840.00
Lademan, Sara	Review cyber security memo related to 24/7 matter.	\$600.00	0.3	\$180.00
Lauret, Kyle	Prepare memorandum based on revenue recognition accounting guidance for newly signed Assurant agreement.	\$500.00	1.8	\$900.00
Lauret, Kyle	Analyze preliminary accounting guidance research performed on the Company's Q4'18 modification to its 2016 term loan.	\$500.00	1.2	\$600.00
Lauret, Kyle	Respond to J. Avitia-Guzman's (Sears) questions regarding Sears home improvement business carve-out audit resulting from due diligence workpaper review.	\$500.00	0.6	\$300.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/09/2019				
Lauret, Kyle	Meet with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) on January 9, 2019 to discuss liquidation basis of accounting and the potential timing of applicability to Sears.	\$500.00	1.4	\$700.00
Lonnemann, Malorie	Review of accounting literature associated with discontinued operations and liquidation basis accounting to understand potential impact on Sears.	\$400.00	1.6	\$640.00
Nanda, Priyanka	Review of the accounting analysis of the junior debtor-in-possession agreement performed by Y. Jain (Deloitte).	\$160.00	3.3	\$528.00
Rosi, Matthew	Analyze impact of Eddie Lampert's new bid on audit procedures and new guidance.	\$200.00	1.1	\$220.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, and K. Lauret (all Deloitte) on January 9, 2019 to discuss liquidation basis of accounting and the potential timing of applicability to Sears.	\$500.00	1.4	\$700.00
Weinert McDonnell, Lesley	Meet with J. Berry, J. Staiger, and K. Lauret (all Deloitte) on January 9, 2019 to discuss liquidation basis of accounting and the potential timing of applicability to Sears.	\$600.00	1.4	\$840.00
Williams, Adam	Review responses to comments on the inventory leadsheet.	\$500.00	0.8	\$400.00
01/10/2019				
Allen, Michael	Retrieve general ledger detail for several different Sears entities at lowest level to assist tax team in putting together tax basis balance sheet for the client.	\$200.00	1.9	\$380.00
Lonnemann, Malorie	Research accounting guidance in a liquidation scenario and potential impacts to Sears.	\$400.00	2.4	\$960.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Out of Scope Audit Services</i>					
01/10/2019					
	Nanda, Priyanka	Review of additional documentation in the accounting analysis of the junior debtor-in-possession agreement performed by Y. Jain (Deloitte).	\$160.00	1.2	\$192.00
	Pesa, Lauren	Utilize Deloitte Technical Library to research certain bankruptcy related matters and how these could impact Sears's accounting.	\$500.00	0.5	\$250.00
	Staiger, Jt	Analyze the provisions of the revised bid made by ESL to acquire the assets of Sears on a going concern basis.	\$500.00	2.1	\$1,050.00
	Staiger, Jt	Analyze the accounting impacts of the liquidation basis of accounting to Sears.	\$500.00	1.9	\$950.00
	Williams, Adam	Research and analyze guidance on the requirement to report on the liquidation basis of accounting is triggered, including timing.	\$500.00	2.1	\$1,050.00
	Williams, Adam	Review trial balance and financial statement tie out to the supporting schedules including the trial balance.	\$500.00	1.6	\$800.00
01/11/2019					
	Allen, Michael	Compile research guidance regarding contingent liabilities to draft guidance memo.	\$200.00	1.6	\$320.00
	Allen, Michael	Document contingent liabilities guidance memo based on research of guidance using the Deloitte Technical Library.	\$200.00	2.6	\$520.00
	Berry, Jim	Participate in call with L. McDonnell, J. Staiger, and K. Lauret (all Deloitte) to analyze status of bankruptcy court process and scenarios impacting potential change to liquidation basis of accounting for Sears Holdings external reporting.	\$600.00	0.9	\$540.00
	Lauret, Kyle	Research debt modification vs. extinguishment accounting guidance related to the company's fourth quarter junior Debtor In Possession (DIP) Agreement.	\$500.00	1.4	\$700.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/11/2019				
Lauret, Kyle	Participate in call with J. Berry, L. McDonnell, and J. Staiger (all Deloitte) to analyze status of bankruptcy court process and scenarios impacting potential change to liquidation basis of accounting for Sears Holdings external reporting.	\$500.00	0.9	\$450.00
Lonnemann, Malorie	Draft listing of a timeline for both Service Organization Control report items and statutory audits, including the support still needed from client, for the benefit of the client.	\$400.00	4.8	\$1,920.00
McManus, Joseph	Research into current status of Sears bankruptcy and the SEC reporting requirements based on the outcome of Sears asset auction.	\$300.00	1.4	\$420.00
McManus, Joseph	Research into liquidation basis of accounting and related Deloitte guidance Q&As.	\$300.00	0.8	\$240.00
McShane, Connor	Update audit opinion and documentation for revised going concern language.	\$300.00	4.8	\$1,440.00
McShane, Connor	Update the Kmart Puerto Rico Operations going concern consultation memo for updates in conclusion to reflect appropriate language.	\$300.00	2.7	\$810.00
McShane, Connor	Edit going concern language in the management representation language for Kmart Puerto Rico Operations for the updated conclusion in line with other company statutory audits.	\$300.00	2.8	\$840.00
McShane, Connor	Update the Kmart Puerto Rico Operations going concern consultation memo for updates in conclusion based on partner review.	\$300.00	1.1	\$330.00
McShane, Connor	Update the audit committee communications for Kmart Puerto Rico Operations to reflect going concern language and conclusion.	\$300.00	1.7	\$510.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/11/2019				
Staiger, Jt	Participate in call with J. Berry, L. McDonnell, and K. Lauret (all Deloitte) to analyze status of bankruptcy court process and scenarios impacting potential change to liquidation basis of accounting for Sears Holdings external reporting.	\$500.00	0.9	\$450.00
Weinert McDonnell, Lesley	Participate in call with J. Berry, J. Staiger, and K. Lauret (all Deloitte) to analyze status of bankruptcy court process and scenarios impacting potential change to liquidation basis of accounting for Sears Holdings external reporting.	\$600.00	0.9	\$540.00
Williams, Adam	Retrieve financial statements of companies that reported under liquidation basis of accounting for purposes of analyzing potential impacts to Sears.	\$500.00	1.6	\$800.00
Williams, Adam	Summarize terms of Eddie Lampert's bid for purposes of analyzing the impact and considerations associated with the liquidation basis of accounting.	\$500.00	0.4	\$200.00
01/14/2019				
Berry, Jim	Review IT working papers related to information security.	\$600.00	1.3	\$780.00
DeSanctis, Jen	Meet with C. Rogers, L. McDonnell, and J. Staiger (all Deloitte) to analyze the accounting for the medium term notes transaction with Cyrus.	\$500.00	0.4	\$200.00
McShane, Connor	Update financial statement considerations for revised going concern language.	\$300.00	3.8	\$1,140.00
McShane, Connor	Draft proposed language for the Sears Puerto Rico ("SPR") subsequent disclosure to account for bankruptcy.	\$300.00	3.1	\$930.00
McShane, Connor	Update proposed language for the Sears Puerto Rico ("SPR") subsequent disclosure to account for bankruptcy based on partner review notes.	\$300.00	2.8	\$840.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Out of Scope Audit Services</i>					
01/14/2019					
	McShane, Connor	Update the Sears Puerto Rico going concern consultation memo for updates in conclusion based on partner review.	\$300.00	1.8	\$540.00
	McShane, Connor	Update the Sears Puerto Rico going concern consultation memo to reflect correct language and conclusion.	\$300.00	1.3	\$390.00
	Rogers, Chris	Meet with J. Staiger, L. McDonnell, and J. DeSanctis (all Deloitte) to analyze the accounting for the Medium Term Notes transaction with Cyrus.	\$600.00	0.4	\$240.00
	Staiger, Jt	Meet with C. Rogers, L. McDonnell, and J. DeSanctis (all Deloitte) to analyze the accounting for the Medium Term Notes transaction with Cyrus.	\$500.00	0.4	\$200.00
	Weinert McDonnell, Lesley	Review revised memo documenting consultation with Deloitte quality network regarding going concern conclusion and related disclosure for Kmart Puerto Rico Operations LLC's 2017 statutory audit.	\$600.00	0.7	\$420.00
	Weinert McDonnell, Lesley	Meet with C. Rogers, J. Staiger, and J. DeSanctis (all Deloitte) to analyze the accounting for the Medium Term Notes transaction with Cyrus.	\$600.00	0.4	\$240.00
01/15/2019					
	Berry, Jim	Speak with J. Berry, A. Williams, L. McDonald, and M. Sullivan (all Deloitte) regarding liquidation basis of accounting considerations.	\$600.00	0.6	\$360.00
	Berry, Jim	Meet with L. McDonnell, A. Williams, A. Sasso, M. Sullivan, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00
	Jain, Yash R	Update documentation of accounting analysis over the Senior debtor agreement based on notes from P. Nanda (Deloitte).	\$120.00	2.8	\$336.00

# Sears Holdings Corporation

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/15/2019				
Jain, Yash R	Update documentation of accounting analysis over the Junior debtor agreement based on notes from P. Nanda (Deloitte).	\$120.00	3.3	\$396.00
Rogers, Chris	Utilize the Deloitte Technical Library to research authoritative guidance as it relates to the liquidation basis of accounting in preparation of meeting.	\$600.00	2.2	\$1,320.00
Rogers, Chris	Meet with J. Berry, A. Sasso, L. McDonnell, M. Sullivan, and A. Williams (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00
Sasso, Anthony	Speak with J. Berry, A. Williams, L. McDonald, and M. Sullivan (all Deloitte) regarding liquidation basis of accounting considerations.	\$600.00	0.6	\$360.00
Sasso, Anthony	Meet with J. Berry, A. Williams, L. McDonnell, M. Sullivan, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00
Sullivan, Mike	Speak with J. Berry, A. Williams, L. McDonald, and A. Sasso (all Deloitte) regarding liquidation basis of accounting considerations.	\$600.00	0.6	\$360.00
Sullivan, Mike	Meet with J. Berry, A. Sasso, L. McDonnell, A. Williams, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/15/2019				
Weinert McDonnell, Lesley	Meet with J. Berry, A. Sasso, A. Williams, M. Sullivan, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Research internal Deloitte database for previous national office consultations for applicability to the ESL bid, research relevant accounting literature and interpretations.	\$600.00	1.3	\$780.00
Weinert McDonnell, Lesley	Review summary of ESL bid for certain assets of Sears Holdings Corporation and take notes on potential accounting ramifications to research.	\$600.00	0.7	\$420.00
Williams, Adam	Meet with J. Berry, L. McDonnell, A. Sasso, M. Sullivan, and C. Rogers (all Deloitte) to discuss the accounting guidance governing when liquidation basis of accounting is triggered and the impact of the timing of the auction and various bids.	\$500.00	0.6	\$300.00
Williams, Adam	Speak with J. Berry, A. Sasso, L. McDonald, and M. Sullivan (all Deloitte) regarding liquidation basis of accounting considerations.	\$500.00	0.6	\$300.00
01/16/2019				
DeSanctis, Jen	Meet with J. Staiger, L. McDonnell, and C. Rogers (all Deloitte) to discuss accounting for the medium term notes transaction sale with Cyrus.	\$500.00	0.4	\$200.00
Hartmann, Becky	Conduct research and draft email inquiries to the Deloitte employee benefit plans center of excellence regarding the client's question on pension plans terminations.	\$500.00	1.0	\$500.00
Rogers, Chris	Research authoritative guidance, specifically how it will relate to the medium term notes transaction to Cyrus.	\$600.00	1.3	\$780.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/16/2019				
Rogers, Chris	Meet with J. Staiger, L. McDonnell, and J. DeSanctis (all Deloitte) to discuss accounting for the medium term notes transaction sale with Cyrus.	\$600.00	0.4	\$240.00
Staiger, Jt	Analyze the company's accounting for the third party debt issuance to Cyrus.	\$500.00	1.2	\$600.00
Staiger, Jt	Meet with C. Rodgers, L. McDonnell, and J. DeSanctis (all Deloitte) to discuss the appropriate accounting for the medium term notes transaction sale with Cyrus.	\$500.00	0.4	\$200.00
Taylor, Mike	Draft plan for annual impairment tests.	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	Meet with S. Brokke (Sears) to discuss accounting for deferred revenue related to protection agreements for the potential opening balance sheet of Transform LLC.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Research accounting literature and interpretive guidance related to business combinations between entities under common control.	\$600.00	1.1	\$660.00
Weinert McDonnell, Lesley	Meet with C. Rodgers, J. Staiger, and J. DeSanctis (all Deloitte) to discuss the appropriate accounting for the medium term notes transaction sale with Cyrus.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review suggested edits from Deloitte quality network consulting partners regarding going concern conclusion and related disclosure for Kmart Puerto Rico Operations LLC's 2017 statutory audit.	\$600.00	0.6	\$360.00
01/17/2019				
Augustian, Jenn	Draft email to J. Berry, L. McDonnell, K. Straub, and K. Riordan (all Deloitte) regarding the creditors' objection to the ESL bid.	\$200.00	0.2	\$40.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Out of Scope Audit Services</i>					
01/17/2019					
	Hartmann, Becky	Conduct research regarding the client's question on pension plan terminations and the affects on the status of the going concern plans and when to apply liquidation basis of accounting.	\$500.00	0.6	\$300.00
	Staiger, Jt	Research pension plan going concern accounting conclusions based on potential changes to the pension plans.	\$500.00	1.2	\$600.00
	Staiger, Jt	Discuss with L. McDonnell (Deloitte) regarding required revisions to audit approach should framework shift from public company requirements to private company.	\$500.00	0.4	\$200.00
	Taylor, Mike	Update documentation of our plan for annual impairment tests.	\$600.00	0.4	\$240.00
	Weinert McDonnell, Lesley	Discuss with J. Staiger (Deloitte) regarding required revisions to audit approach should framework shift from public company requirements to private company.	\$600.00	0.4	\$240.00
01/18/2019					
	Barton, Trevor	Participate in call with J. Berry, E. Berrill, L. McDonnell, S. Hurwitz, J. Treiber, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pr	\$600.00	0.4	\$240.00
	Berrill, Liz	Participate in call with J. Berry, T. Barton, S. Hurwitz, L. McDonnell, J. Treiber, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pro	\$600.00	0.4	\$240.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/18/2019				
Berry, Jim	Discuss with D. Sorgen, R. Young, and L. McDonnell (all Deloitte) status of creditor committee investigation and process to be followed for providing materials as well as overall update on bankruptcy case proceedings.	\$600.00	0.4	\$240.00
Berry, Jim	Discuss with K. Riordan, S. Chang, J. Staiger, and L. McDonnell (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$600.00	0.6	\$360.00
Berry, Jim	Participate in call with T. Barton, S. Hurwitz, E. Berrill, J. Treiber, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk profile of 2018	\$600.00	0.4	\$240.00
Chang, Stephen	Discuss with K. Riordan, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$400.00	0.6	\$240.00
Chang, Stephen	Discuss with K. Riordan and J. Staiger (all Deloitte) reporting time in compliance with bankruptcy court process and timeline for submission to the Office of General Counsel for review.	\$400.00	0.4	\$160.00
Hurwitz, Scott	Participate in call with J. Berry, T. Barton, L. McDonnell, J. Treiber, E. Berrill, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pr	\$600.00	0.4	\$240.00

# Sears Holdings Corporation

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/18/2019				
Hurwitz, Scott	Participate in call with J. Berry, T. Barton, L. McDonnell, J. Treiber, E. Berrill, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pr	\$600.00	0.4	\$240.00
Kohn, Barry	Participate in call with J. Berry, T. Barton, L. McDonnell, S. Hurwitz, E. Berrill, J. Treiber, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk	\$600.00	0.4	\$240.00
Mallaro, Brian	Participate in call with J. Berry, T. Barton, L. McDonnell, J. Treiber, E. Berrill, B. Kohn, A. Jackson, S. Hurwitz, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk profile of 2018.	\$600.00	0.4	\$240.00
Mashburn, Brian	Participate in call with J. Berry, T. Barton, L. McDonnell, S. Hurwitz, E. Berrill, J. Treiber, B. Kohn, A. Jackson, and B. Mallaro (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk profile of 2018.	\$600.00	0.4	\$240.00
Riordan, Katy	Discuss with S. Chang and J. Staiger (all Deloitte) reporting time in compliance with bankruptcy court process and timeline for submission to the Office of General Counsel for review.	\$300.00	0.4	\$120.00
Riordan, Katy	Discuss with S. Chang, J. Berry, J. Staiger, and L. McDonnell (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$300.00	0.6	\$180.00

# Sears Holdings Corporation

Deloitte & Touche LLP

## Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/18/2019				
Staiger, Jt	Discuss with K. Riordan, S. Chang, J. Berry, and L. McDonnell (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$500.00	0.6	\$300.00
Staiger, Jt	Discuss with K. Riordan and S. Chang (all Deloitte) reporting time in compliance with bankruptcy court process, and timeline for submission to the Office of General Counsel for review.	\$500.00	0.4	\$200.00
Treiber, John	Participate in call with J. Berry, T. Barton, L. McDonnell, S. Hurwitz, E. Berrill, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk pr	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Discuss with K. Riordan, S. Chang, J. Berry, and J. Staiger (all Deloitte) requirements for reporting time in compliance with bankruptcy court process including status update of first monthly fee application.	\$600.00	0.6	\$360.00
Weinert McDonnell, Lesley	Meet with B. Phelan (Sears) to discuss implications of ESL bid on 2018 audit, inclusive of accounting for goodwill and intangible assets, protection agreements, and pension liability.	\$600.00	0.9	\$540.00
Weinert McDonnell, Lesley	Discuss with D. Sorgen, R. Young, and J. Berry (all Deloitte) status of creditor committee investigation and process to be followed for providing materials as well as overall update on bankruptcy case proceedings.	\$600.00	0.4	\$240.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Out of Scope Audit Services</i>					
01/18/2019					
	Weinert McDonnell, Lesley	Participate in call with J. Berry, T. Barton, S. Hurwitz, E. Berrill, J. Treiber, B. Kohn, A. Jackson, B. Mallaro, and B. Mashburn (all Deloitte) to discuss status of bankruptcy proceedings as of Jan 18, 2019 and impact on client acceptance and risk profi	\$600.00	0.4	\$240.00
01/21/2019					
	Allen, Michael	Draft memo regarding accounting treatment for lease contracts with court approved rejection based on Deloitte guidance.	\$200.00	1.8	\$360.00
	Berry, Jim	Meet with T. Hermanson, L. McDonnell, J. Staiger, and E. Tzavelis (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts to financial reporting.	\$600.00	0.5	\$300.00
	DeSanctis, Jen	Participate in discussion with C. Rodgers (Deloitte) regarding the accounting of the medium term notes sale to Cyrus.	\$500.00	0.5	\$250.00
	Hermanson, Tom	Meet with J. Berry, J. Staiger and E. Tzavelis (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts on financial reporting.	\$600.00	0.5	\$300.00
	Lauret, Kyle	Meet with L. McDonnell (Deloitte) to discuss preliminary research of Q4 accounting requested by J. Drosopolous (Sears) for store closings that subsequently have rejected leases.	\$500.00	0.3	\$150.00
	Lauret, Kyle	Draft correspondence to A. Sasso and M. Sullivan (all Deloitte), regarding accounting analysis for store closings announced during period Sears Holdings was in bankruptcy.	\$500.00	0.8	\$400.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/21/2019				
Lauret, Kyle	Expand documentation to conclude on the appropriate revenue recognition for the company's new co-branded credit card agreement.	\$500.00	2.1	\$1,050.00
Lauret, Kyle	Research revenue recognition accounting guidance for new complex Assurant agreement to sell service contracts.	\$500.00	0.9	\$450.00
Rogers, Chris	Participate in call with J. DeSanctis (Deloitte) regarding Medium Term Notes ("MTN") accounting.	\$600.00	0.5	\$300.00
Sasso, Anthony	Review lease memo and perform related research regarding impact of Chapter 11 filing and lease rejections on income statement reporting and disclosures.	\$600.00	0.5	\$300.00
Staiger, Jt	Draft notes regarding the potential tax structuring and its impacts to financial reporting for the Company.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with T. Hermanson, J. Berry, L. McDonnell, and E. Tzavelis (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts to financial reporting.	\$500.00	0.5	\$250.00
Staiger, Jt	Meet with K. Straub (Deloitte) to discuss documenting the company's sale of medium term notes and provide background on the transaction.	\$500.00	0.6	\$300.00
Straub, Kelsey	Meet with J. Staiger (Deloitte) to discuss documenting the company's sale of medium term notes and provide background on the transaction.	\$300.00	0.6	\$180.00
Straub, Kelsey	Edit management representation letter for edits in the going concern language that was reviewed by partner for Sears Protection Company Puerto Rico.	\$300.00	2.1	\$630.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Out of Scope Audit Services</i>					
01/21/2019					
	Tzavelis, Elias	Meet with T. Hermanson, J. Berry, and J. Staiger (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts on financial reporting.	\$600.00	0.5	\$300.00
	Weinert McDonnell, Lesley	Meet with T. Hermanson, J. Berry, J. Staiger and E. Tzavelis (all Deloitte) to analyze the company's potential tax structuring moving forward and its impacts on financial reporting.	\$600.00	0.5	\$300.00
	Weinert McDonnell, Lesley	Meet with K. Lauret (Deloitte) to discuss preliminary research on Q4 accounting requested by J. Drosopolous (Sears) for store closings that subsequently have rejected leases.	\$600.00	0.3	\$180.00
01/22/2019					
	Berrill, Liz	Meet on January 22, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, L. McDonnell, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$600.00	0.4	\$240.00
	Berry, Jim	Meet with M. Sullivan, A. Sasso, and K. Lauret (all Deloitte) to analyze accounting guidance application to expense related to store closures for stores that will be rejected by the bankruptcy court.	\$600.00	0.4	\$240.00
	DeSanctis, Jen	Participate in call with J. Staiger (Deloitte) regarding the medium term notes sale to Cyrus.	\$500.00	0.4	\$200.00
	Lauret, Kyle	Accumulate store level inventory data that reconciles to the company's Q2 2018 Form 10-Q relevant to perform inventory data analytics related to valuation and existence.	\$500.00	3.7	\$1,850.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/22/2019				
Lauret, Kyle	Research available Deloitte data analytics to consider whether to perform inventory data analytics related to Sears inventory valuation and existence.	\$500.00	1.2	\$600.00
Lauret, Kyle	Meet with J. Berry, M. Sullivan, and A. Sasso (all Deloitte) to analyze accounting guidance application to expense related to store closures for stores that will be rejected by the bankruptcy court.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet on January 22, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, E. Berrill, and L. McDonnell (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.4	\$200.00
Sasso, Anthony	Meet with J. Berry, M. Sullivan, and K. Lauret (all Deloitte) to analyze accounting guidance application to expense related to store closures for stores that will be rejected by the bankruptcy court.	\$600.00	0.4	\$240.00
Staiger, Jt	Meet on January 22, 2019 with S. Brokke, J. Drosopoulos (Sears), E. Berrill, L. McDonnell, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.4	\$200.00
Staiger, Jt	Call with J. DeSanctis (Deloitte) regarding Medium Term notes to Cyrus.	\$500.00	0.4	\$200.00
Sullivan, Mike	Research GAAP literature and available interpretive guidance to determine proper accounting for store closures for stores that will be rejected.	\$600.00	0.6	\$360.00

# Sears Holdings Corporation

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/22/2019				
Sullivan, Mike	Meet with J. Berry, A. Sasso, and K. Lauret (all Deloitte) to analyze accounting guidance application to expense related to store closures for stores that will be rejected by the bankruptcy court.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet on January 22, 2019 with S. Brokke, J. Drosopoulos (Sears), J. Staiger, E. Berrill, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Review revised documentation of going concern considerations and impact on disclosures in Kmart Puerto Rico Operations 2017 statutory audit financials.	\$600.00	0.6	\$360.00
01/23/2019				
Berrill, Liz	Work with K. Lauret (Deloitte) to finalize workpaper documentation related to credit card transaction.	\$600.00	0.7	\$420.00
Berrill, Liz	Meet with L. McDonnell, J. Berry, C. Rogers, J. DeSanctis, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$600.00	0.5	\$300.00
Berry, Jim	Meet with L. McDonnell, E. Berrill, C. Rogers, J. DeSanctis, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$600.00	0.5	\$300.00
DeSanctis, Jen	Review accounting guidance related to Medium Term notes sale to Cyrus.	\$500.00	0.8	\$400.00
DeSanctis, Jen	Meet with L. McDonnell, E. Berrill, C. Rogers, J. Berry, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$500.00	0.5	\$250.00
Lauret, Kyle	Work with L. Berrill (Deloitte) to finalize workpaper documentation related to credit card transaction.	\$500.00	0.7	\$350.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/23/2019				
Lauret, Kyle	Analyze store level data for changes in inventory balances in recent history FY2018, FY2017, FY2016 and FY2015 to evaluate trends associated with inventory valuation and existence.	\$500.00	2.8	\$1,400.00
Lauret, Kyle	Work with E. Berrill (Deloitte) to finalize workpaper documentation related to credit card transaction.	\$500.00	0.7	\$350.00
Lauret, Kyle	Expand documentation on formal consultation to conclude on the appropriate revenue recognition for the company's new co-branded credit card agreement.	\$500.00	0.6	\$300.00
Rogers, Chris	Research accounting authoritative guidance and other literatures, specifically certain impacts of the timing of auctions and bids when liquidation basis of accounting is triggered.	\$600.00	2.1	\$1,260.00
Rogers, Chris	Meet with L. McDonnell, E. Berrill, J. DeSanctis, J. Berry, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$600.00	0.5	\$300.00
Staiger, Jt	Meet with J. Berry, L. McDonnell, L. Berrill, C. Rogers, and J. DeSanctis (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$500.00	0.5	\$250.00
Straub, Kelsey	Edit going concern language in the management representation language for Kmart Puerto Rico for the updated conclusion in line with other company statutory audits.	\$300.00	2.1	\$630.00
Straub, Kelsey	Edit audit opinion for updated going concern language reviewed by partner for Sears Protection Company Puerto Rico.	\$300.00	0.4	\$120.00
Weinert McDonnell, Lesley	Read draft Asset Purchase Agreement for Project Blue and take notes on potential accounting considerations requiring research.	\$600.00	0.7	\$420.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/23/2019				
	Weinert McDonnell, Lesley Meet with J. Berry, L. Berrill, C. Rogers, J. DeSanctis, and J. Staiger (all Deloitte) to analyze accounting for the potential asset sale to ESL.	\$600.00	0.5	\$300.00
01/24/2019				
	Berry, Jim Meet with B. Mallaro, D. Bradfield, and K. Lauret (all Deloitte) to discuss details of new Q4 Assurant Agreement allowing the company to sell service contracts relevant to assessing the appropriate revenue recognition.	\$600.00	0.7	\$420.00
	Bradfield, Derek Meet with J. Berry, B. Mallaro, and K. Lauret (all Deloitte) to discuss details of new Q4 Assurant Agreement allowing the company to sell service contracts relevant to assessing the revenue recognition.	\$600.00	0.7	\$420.00
	DeSanctis, Jen Update documentation of summary memo of the Medium term notes sale to Cyrus based on bankruptcy research.	\$500.00	2.8	\$1,400.00
	Fitzgerald, Connor Meet with K. Lauret and T. Misner (all Deloitte) to discuss warranty underwriting and agent vs. principal considerations for revenue recognition under ASC 606.	\$300.00	0.4	\$120.00
	Lauret, Kyle Meet with J. Berry, B. Mallaro, and D. Bradfield (all Deloitte) to discuss details of new Q4 Assurant Agreement allowing the company to sell service contracts relevant to assessing the revenue recognition.	\$500.00	0.7	\$350.00
	Lauret, Kyle Meet with T. Misner and C. Fitzgerald (all Deloitte) to discuss warranty underwriting and agent vs. principal considerations for revenue recognition under ASC 606.	\$500.00	0.4	\$200.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/24/2019				
Mallaro, Brian	Meet with J. Berry, D. Bradfield, and K. Lauret (all Deloitte) to discuss details of new Q4 Assurant Agreement allowing the company to sell service contracts relevant to assessing the revenue recognition.	\$600.00	0.7	\$420.00
Mallaro, Brian	Prepare for Q4 Assurant Agreement meeting by researching Deloitte Technical Library for appropriate revenue recognition.	\$600.00	2.0	\$1,200.00
Misner, Tricia	Meet with K. Lauret and C. Fitzgerald (all Deloitte) to discuss warranty underwriting and agent vs. principal considerations for revenue recognition under ASC 606.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears), M. Lonnemann, and K. Lauret (Deloitte) to discuss the potential accounting implications related to the new lease standard on Newco.	\$500.00	0.8	\$400.00
Straub, Kelsey	Edit the Kmart Puerto Rico going concern consultation memo for updates in conclusion based on partner review.	\$300.00	3.1	\$930.00
Weinert McDonnell, Lesley	Research credit default swaps and impact on sale of medium-term notes and gain on sale of such notes.	\$600.00	0.8	\$480.00
01/25/2019				
Berry, Jim	Participate in call with K. Lauret (Deloitte) to discuss proposed store level data analytics for changes in inventory balances in recent history FY2018, FY2017, FY2016, and FY2015 to evaluate trends associated with inventory valuation and existence.	\$600.00	0.3	\$180.00
Candela, Kathleen	Review audit opinion for revised going concern language.	\$600.00	2.4	\$1,440.00
DeSanctis, Jen	Meet with C. Rogers (Deloitte) to analyze accounting for debt transaction.	\$500.00	0.5	\$250.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/25/2019				
Lauret, Kyle	Participate in call with J. Berry (Deloitte) to discuss proposed store level data analytics for changes in inventory balances in recent history FY2018, FY2017, FY2016, and FY2015 to evaluate trends associated with inventory valuation and existence.	\$500.00	0.3	\$150.00
Lauret, Kyle	Draft detailed instructions for S. Pradhan (Deloitte) to enable data analytics team to analyze store level data to evaluate trends associated with inventory valuation and existence.	\$500.00	1.7	\$850.00
Lauret, Kyle	Meet with E. Gee (Sears) to discuss reconciliation of bankruptcy court filings of forecasted versus actual cash receipts, cash disbursements, and net loss to quantify variances.	\$500.00	0.4	\$200.00
Lauret, Kyle	Request by E. Gee (Sears) to attempt to reconcile bankruptcy court filings of forecasted versus actual cash receipts, cash disbursements, and net loss to quantify variances.	\$500.00	1.3	\$650.00
McShane, Connor	Update the audit committee communications for Sears Puerto Rico Operations to reflect going concern language and conclusion.	\$300.00	1.7	\$510.00
McShane, Connor	Update proposed language for the Sears Puerto Rico Operations ("SPR Ops") subsequent disclosure to account for bankruptcy based on partner review notes.	\$300.00	0.4	\$120.00
McShane, Connor	Draft proposed language for the Sears Puerto Rico Operations ("SPR Ops") subsequent disclosure to account for bankruptcy.	\$300.00	2.2	\$660.00
McShane, Connor	Update financial statement considerations for revised going concern language.	\$300.00	4.1	\$1,230.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/25/2019				
Pradhan, Smruti	Draft detailed instructions for K. Lauret (Deloitte) to enable data analytics team to analyze store level data to evaluate trends associated with inventory valuation and existence.	\$120.00	1.7	\$204.00
Rogers, Chris	Meet with J. DeSanctis (Deloitte) to analyze accounting for debt transaction.	\$600.00	0.5	\$300.00
Straub, Kelsey	Document accounting considerations surrounding the company's sale of medium-term notes in November 2018.	\$300.00	3.1	\$930.00
Straub, Kelsey	Document additional accounting considerations surrounding the company's sale of medium-term notes in November 2018.	\$300.00	3.4	\$1,020.00
Straub, Kelsey	Edit the audit committee communications for Kmart Puerto Rico for updated going concern language and conclusion.	\$300.00	2.8	\$840.00
01/26/2019				
Lauret, Kyle	Meet with J. McManus (Deloitte) to discuss reconciliation of bankruptcy court filings of forecasted versus actual cash receipts, cash disbursements, and net loss to quantify variances.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Finalize Sears Home Improvement due diligence audit file to prepare for archive.	\$400.00	1.5	\$600.00
McManus, Joseph	Meet with K. Lauret (Deloitte) to discuss reconciliation of bankruptcy court filings of forecasted versus actual cash receipts, cash disbursements, and net loss to quantify variances.	\$300.00	0.4	\$120.00
McShane, Connor	Finalize documentation of the Kmart Puerto Rico Operations going concern consultation memo.	\$300.00	1.6	\$480.00
McShane, Connor	Finalize going concern language in the management representation language for Kmart Puerto Rico Operations.	\$300.00	1.1	\$330.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/26/2019				
McShane, Connor	Update financial statement considerations for revised going concern language.	\$300.00	3.8	\$1,140.00
01/28/2019				
Chang, Stephen	Meet with L. McDonnell, K. Straub, J. Staiger, M. Hu, and C. Drager (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$400.00	0.4	\$160.00
DeSanctis, Jen	Participate in discussion with C. Rodgers (Deloitte) regarding the accounting of the medium term notes sale to Cyrus.	\$500.00	0.4	\$200.00
Drager, Christine	Meet with L. McDonnell, K. Straub, J. Staiger, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.4	\$240.00
Hu, May	Meet with L. McDonnell, C. Drager, J. Staiger, K. Straub, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.4	\$120.00
Hu, May	Meet with L. McDonnell, C. Drager, J. Staiger, K. Straub, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.4	\$120.00
Lonnemann, Malorie	Review going concern updates made in the management representation letter.	\$400.00	1.0	\$400.00
Prettyman, Carmen	Identify potential engagement acceptance risks as part of client acceptance/continuance procedures.	\$300.00	2.4	\$720.00

# Sears Holdings Corporation

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/28/2019				
Rogers, Chris	Participate in discussion with J. DeSanctis (Deloitte) regarding the accounting of the medium term notes sale to Cyrus.	\$600.00	0.4	\$240.00
Staiger, Jt	Meet with L. McDonnell, C. Drager, K. Straub, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$500.00	0.4	\$200.00
Straub, Kelsey	Meet with L. McDonnell, C. Drager, J. Staiger, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.4	\$120.00
Weinert McDonnell, Lesley	Meet with K. Straub, C. Drager, J. Staiger, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.4	\$240.00
01/29/2019				
Chang, Stephen	Meet with L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, C. Weller, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$400.00	0.7	\$280.00
DeSanctis, Jen	Respond via email to K. Straub (Deloitte) regarding Medium Term notes sale.	\$500.00	0.3	\$150.00
Drager, Christine	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.7	\$420.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/29/2019				
Drager, Christine	Meet with L. McDonnell, J. Staiger, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$600.00	0.4	\$240.00
Hermanson, Tom	Participate in call with J. Berry, L. Berrill, J. Bergner, L. McDonnell, M. Berggren, A. Jackson, J. Little, G. Yauch, and E. Tzavelis (all Deloitte) to discuss current developments in bankruptcy case and impact on 2018 audit including potential tax struc	\$600.00	0.5	\$300.00
Hu, May	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.7	\$210.00
Hu, May	Meet with L. McDonnell, C. Drager, J. Staiger, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$300.00	0.4	\$120.00
Hu, May	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.7	\$210.00
Hu, May	Meet with L. McDonnell, C. Drager, J. Staiger, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$300.00	0.4	\$120.00
Jain, Yash R	Update the issuance cost summary on the Junior Debtor In Possession Agreement.	\$120.00	2.7	\$324.00
Jain, Yash R	Update the accounting analysis for modification on the Senior Debtor In Possession Agreement.	\$120.00	3.8	\$456.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/29/2019				
Lauret, Kyle	Meet with J. McManus and S. Pradhan (all Deloitte) to discuss the data set to be used in Sears and Kmart store inventory, cost complement, and markup percentage audit analytics, along with the scope of services to be provided by the data analytics team.	\$500.00	0.4	\$200.00
Lauret, Kyle	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, L. McDonnell, and E. Berrill (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.6	\$300.00
Lonnemann, Malorie	Assess potential effects the updates in our going concern assessment will have on disclosure of our statutory audit documentation.	\$400.00	1.0	\$400.00
Prettyman, Carmen	Review conflict checks performed as part of our client acceptance procedures.	\$300.00	3.2	\$960.00
Riordan, Katy	Meet with D. Gutierrez and J. Staiger (all Deloitte) to discuss the preparation of the monthly audit fee statements and the audit team's involvement in their creation.	\$300.00	0.4	\$120.00
Simpson, Lindsey	Perform accounting research on pension bankruptcy issue.	\$500.00	1.1	\$550.00
Simpson, Lindsey	Meet with C. Weller, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$500.00	0.7	\$350.00
Staiger, Jt	Meet with S. Brokke, J. Drosopoulos (Sears), L. McDonnell, L. Berrill, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$500.00	0.6	\$300.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/29/2019				
Staiger, Jt	Meet with K. Riordan and D. Gutierrez (all Deloitte) to discuss the preparation of the monthly audit fee statements and the audit team's involvement in their creation.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with L. McDonnell, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the status of the company's pension plans.	\$500.00	0.4	\$200.00
Staiger, Jt	Meet with C. Weller, L. Simpson, L. McDonnell, C. Drager, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$500.00	0.7	\$350.00
Straub, Kelsey	Meet with C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, and S. Chang (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$300.00	0.7	\$210.00
Straub, Kelsey	Compile 2018 workpapers from audit and advisory team to assess the status of open items related to the 2018 audit.	\$300.00	0.8	\$240.00
Weinert McDonnell, Lesley	Meet with C. Drager, J. Staiger, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans.	\$600.00	0.4	\$240.00
Weinert McDonnell, Lesley	Meet with C. Weller, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.7	\$420.00
Weinert McDonnell, Lesley	Meet with S. Brokke, J. Drosopoulos (Sears), J. Staiger, L. Berrill, and K. Lauret (Deloitte) regarding update on current bankruptcy case to prioritize management's requested Deloitte action items.	\$600.00	0.6	\$360.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/29/2019				
Weller, Curt	Meet with L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (all Deloitte) to discuss the status of the company's pension plans and the implications of any termination of the plans.	\$600.00	0.7	\$420.00
01/30/2019				
Berry, Jim	Conduct conference call with G. Levin and K. Lauret (all Deloitte) to discuss assessment of potential inventory valuation and existence claim and corresponding audit team response.	\$600.00	0.6	\$360.00
Chang, Stephen	Review the internal considerations of the accounting treatment for the Sears medium term loan sale to Cyrus Capital Partners.	\$400.00	3.7	\$1,480.00
Chang, Stephen	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, M. Hu, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$400.00	0.8	\$320.00
Drager, Christine	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, J. Staiger, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$600.00	0.8	\$480.00
Hennelly, McKenna	Review details of new co-branded credit card agreement to assist in workpaper documentation.	\$400.00	1.0	\$400.00
Hu, May	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$300.00	0.8	\$240.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/30/2019				
Hu, May	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, J. Staiger, C. Drager, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$300.00	0.8	\$240.00
Jain, Yash R	Update the accounting analysis for treatment of issuance cost on the Senior Debtor In Possession Agreement.	\$120.00	3.5	\$420.00
Lauret, Kyle	Conduct conference call with G. Levin and J. Berry (all Deloitte) to discuss assessment of potential inventory valuation and existence claim and corresponding audit team response.	\$500.00	0.6	\$300.00
Lauret, Kyle	Review documentation of updated going concern assumptions and how they relate to our statutory audits.	\$500.00	0.4	\$200.00
Lauret, Kyle	Review Sears Protection Company Puerto Rico's required going concern consultation memo that includes statutory financial statement footnote disclosure and going concern audit opinion language.	\$500.00	0.8	\$400.00
Lauret, Kyle	Review status of open debt audit procedures to prioritize completion of remaining open items.	\$500.00	0.4	\$200.00
Lonnemann, Malorie	Update language used in going concern assessment to reflect statutory audit documentation.	\$400.00	1.0	\$400.00
Simpson, Lindsey	Perform accounting research on pension obligation bankruptcy issues.	\$500.00	2.2	\$1,100.00
Simpson, Lindsey	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. McDonnell, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$500.00	0.8	\$400.00

# Sears Holdings Corporation

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Out of Scope Audit Services</i>				
01/30/2019				
Staiger, Jt	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, L. McDonnell, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$500.00	0.8	\$400.00
Straub, Kelsey	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang, and L. McDonnell (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$300.00	0.8	\$240.00
Weinert McDonnell, Lesley	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), C. Weller, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang, and K. Straub (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$600.00	0.8	\$480.00
Weller, Curt	Draft notes regarding the implications of the termination of Company plans based on pension accounting meeting.	\$600.00	0.8	\$480.00
Weller, Curt	Meet with J. Brown (Willis Towers Watson), J. Drosopoulos (Sears), K. Straub, L. Simpson, J. Staiger, C. Drager, M. Hu, S. Chang, and L. McDonnell (Deloitte) to discuss the company's year-end pension accounting and termination of plans.	\$600.00	0.8	\$480.00
01/31/2019				
Anderson, Jenifer	Participate in call with J. Feller (Deloitte) regarding potential bankruptcy impacts and how it relates to the likelihood of a 2018 audit.	\$500.00	0.7	\$350.00
Anderson, Jenifer	Conduct call with J. Feller (Deloitte) to confirm whether or not an audit would be required for FY 18 related to FDDs and to the bankruptcy impact.	\$500.00	0.5	\$250.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i><b>Out of Scope Audit Services</b></i>				
01/31/2019				
Berry, Jim	Analyze go forward staffing and audit considerations related to Sears Holdings Corporation 2018 fiscal year.	\$600.00	0.8	\$480.00
Feller, Jon	Conduct call with J. Anderson (follow up on call with M. Brisentine) (Deloitte) to confirm whether or not an audit would be required for FY 18 related to FDDs and to the bankruptcy impact.	\$600.00	0.5	\$300.00
Lauret, Kyle	Gather fiscal year 2018 audit working papers for purposes of accumulating working papers for required archive retention.	\$500.00	0.7	\$350.00
Lonnemann, Malorie	Review edited going concern language in the management representation language for statutory audits.	\$400.00	1.0	\$400.00
Prettyman, Carmen	Review engagement circumstances and identify potential risks/conflicts as part of client acceptance procedures.	\$300.00	2.8	\$840.00
Straub, Kelsey	Draft proposed language for the Sears Protection Company Puerto Rico subsequent disclosure to account for bankruptcy.	\$300.00	3.3	\$990.00
Subtotal for Out of Scope Audit Services:			307.6	\$123,876.00

***Preparation of Fee Applications***

01/02/2019

Abrom, Carisa	Participate in call with J. Berry, M. Rothchild, J. Staiger, L. McDonnell, M. Lew, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$300.00	1.0	\$300.00
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01/06/2019

Gutierrez, Dalia	Review of October fee detail in preparation for the first monthly fee application.	\$200.00	4.2	\$840.00
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**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/07/2019				
	Abrom, Carisa Speak with J. Berry, L. McDonnell, M. Rothchild, J. Staiger, M. Lew, and K. Lauret (all Deloitte) to discuss billing process under bankruptcy court rules.	\$300.00	1.0	\$300.00
	Gutierrez, Dalia Update October client service hour detail in preparation for the first monthly fee application.	\$200.00	4.4	\$880.00
	Gutierrez, Dalia Review October fee detail in preparation for the first monthly fee application.	\$200.00	3.9	\$780.00
01/08/2019				
	Gutierrez, Dalia Draft October client service hour detail in preparation for the first monthly fee application.	\$200.00	4.4	\$880.00
	Gutierrez, Dalia Prepare October fee detail in preparation for the first monthly fee application.	\$200.00	4.5	\$900.00
01/09/2019				
	Gutierrez, Dalia Draft October fee detail in preparation for the first monthly fee application.	\$200.00	3.0	\$600.00
	Gutierrez, Dalia Format October fee detail in preparation for the first monthly fee application.	\$200.00	4.1	\$820.00
01/10/2019				
	Gutierrez, Dalia Create schedule of October fee detail in preparation for the first monthly fee application.	\$200.00	5.1	\$1,020.00
	Gutierrez, Dalia Review October fee detail in preparation for the first monthly fee application.	\$200.00	4.8	\$960.00
01/11/2019				
	Gutierrez, Dalia Make client hours updates to the October fee detail in preparation for the first monthly fee application.	\$200.00	4.8	\$960.00
	Gutierrez, Dalia Update documentation of the October fee detail in preparation for the first monthly fee application.	\$200.00	4.0	\$800.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
01/12/2019					
	Gutierrez, Dalia	Update formatting of the October fee detail in preparation for the first monthly fee application.	\$200.00	4.0	\$800.00
01/13/2019					
	Gutierrez, Dalia	Update November fee detail in preparation for the monthly fee application based on previous review.	\$200.00	4.5	\$900.00
	Gutierrez, Dalia	Review November fee detail in preparation for the monthly fee statement.	\$200.00	4.2	\$840.00
01/14/2019					
	Gutierrez, Dalia	Update documentation of November fee detail in preparation for the monthly fee application based on previous review.	\$200.00	4.8	\$960.00
	Gutierrez, Dalia	Update fee detail from period November 15, 2018 through November 27, 2018 in preparation for monthly fee application for the bankruptcy.	\$200.00	2.0	\$400.00
	Gutierrez, Dalia	Update fee detail to reflect appropriate billing from period November 15, 2018 through November 27, 2018 in preparation for monthly fee application.	\$200.00	4.3	\$860.00
01/15/2019					
	Gutierrez, Dalia	Update fee detail from period November 15, 2018 through November 27, 2018 in preparation for monthly fee application.	\$200.00	4.4	\$880.00
	Gutierrez, Dalia	Update client service hours listing from November 15, 2018 through November 26, 2018.	\$200.00	4.5	\$900.00
01/16/2019					
	Gutierrez, Dalia	Draft client service hours listing from November 15, 2018 through November 26, 2018.	\$200.00	3.9	\$780.00
	Gutierrez, Dalia	Provide updates to November 16, 2018 through November 30, 2018 in preparation for monthly fee application.	\$200.00	4.8	\$960.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
01/17/2019					
	Gutierrez, Dalia	Provide updates to additional fee detail for October 15, 2018 through November 30, 2018.	\$200.00	0.5	\$100.00
01/18/2019					
	Gutierrez, Dalia	Review December 1-4, 2018 fee detail in preparation for monthly fee application.	\$200.00	2.9	\$580.00
	Gutierrez, Dalia	Provide updates to expense periods October 15, 2018 through November 30, 2018 in preparation for the monthly fee application.	\$200.00	3.0	\$600.00
01/22/2019					
	Abrom, Carisa	Attend Sears time reporting review with D. Gutierrez, K. Riordan, and S. Chang (all Deloitte).	\$300.00	0.4	\$120.00
	Gutierrez, Dalia	Review the fee detail for period December 5-7, 2018 in preparation for the first monthly fee application.	\$200.00	1.9	\$380.00
	Gutierrez, Dalia	Attend Sears time reporting review with C. Abrom, K. Riordan, and S. Chang (all Deloitte).	\$200.00	0.4	\$80.00
	Gutierrez, Dalia	Review December 5-7 fee detail in preparation for the first monthly fee application.	\$200.00	4.4	\$880.00
	Riordan, Katy	Attend Sears time reporting review with C. Abrom, K. Riordan, and S. Chang (all Deloitte).	\$300.00	0.4	\$120.00
01/23/2019					
	Gutierrez, Dalia	Review the December fee detail in preparation for the monthly fee application.	\$200.00	4.1	\$820.00
01/24/2019					
	Gutierrez, Dalia	Review the December fee detail in preparation for the monthly fee application for bankruptcy proceedings.	\$200.00	4.3	\$860.00
	Gutierrez, Dalia	Document updates to the December fee detail in preparation for the monthly fee application for bankruptcy proceedings.	\$200.00	4.4	\$880.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Date	Description	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
01/25/2019					
	Gutierrez, Dalia	Update listing of client service hours in preparation for the monthly fee application for bankruptcy proceedings.	\$200.00	4.2	\$840.00
	Gutierrez, Dalia	Review listing of client service hours in preparation for the monthly fee application for bankruptcy proceedings.	\$200.00	4.4	\$880.00
01/28/2019					
	Gutierrez, Dalia	Update fee detail in preparation for first monthly fee application for the bankruptcy court.	\$200.00	2.9	\$580.00
	Staiger, Jt	Review time and expense files for purposes of October and November fee application.	\$500.00	2.3	\$1,150.00
01/29/2019					
	Gutierrez, Dalia	Update expense detail for first monthly fee application.	\$200.00	3.1	\$620.00
	Gutierrez, Dalia	Meet with K. Riordan and J. Staiger (all Deloitte) to discuss the preparation of the monthly audit fee statements and the audit team's involvement in their creation.	\$200.00	0.4	\$80.00
01/30/2019					
	Gutierrez, Dalia	Make Updates to first monthly fee application.	\$200.00	3.0	\$600.00
01/31/2019					
	Gutierrez, Dalia	Prepare October 15, 2018 through November 30, 2018 fee data to Deloitte billing tool in preparation of fee application exhibits.	\$200.00	4.3	\$860.00
	Gutierrez, Dalia	Prepare the bankruptcy fee detail for period October 15, 2018 through November 30, 2018 for Deloitte billing tool in preparation of fee application exhibits.	\$200.00	3.8	\$760.00
Subtotal for Preparation of Fee Applications:				145.7 \$30,110.00	
<b>Total</b>				<b>1,888.2 \$173,211.50</b>	

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

**Recapitulation**

<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Berry, Jim	\$925.00	1.0	\$925.00
Bradfield, Derek	\$925.00	2.0	\$1,850.00
Mallaro, Brian	\$925.00	0.4	\$370.00
Lauret, Kyle	\$625.00	14.8	\$9,250.00
Barton, Trevor	\$600.00	0.4	\$240.00
Berrill, Liz	\$600.00	2.8	\$1,680.00
Berry, Jim	\$600.00	12.0	\$7,200.00
Bradfield, Derek	\$600.00	0.7	\$420.00
Candela, Kathleen	\$600.00	2.4	\$1,440.00
DeFrancis Munn, Diane	\$600.00	1.0	\$600.00
Drager, Christine	\$600.00	2.3	\$1,380.00
Feller, Jon	\$600.00	0.5	\$300.00
Hermanson, Tom	\$600.00	1.0	\$600.00
Hurwitz, Scott	\$600.00	2.4	\$1,440.00
Klein, Sara	\$600.00	0.8	\$480.00
Kohn, Barry	\$600.00	1.2	\$720.00
Lademan, Sara	\$600.00	0.3	\$180.00
Mallaro, Brian	\$600.00	3.9	\$2,340.00
Mashburn, Brian	\$600.00	0.4	\$240.00
Rogers, Chris	\$600.00	8.9	\$5,340.00
Sasso, Anthony	\$600.00	2.1	\$1,260.00
Sullivan, Mike	\$600.00	2.2	\$1,320.00
Taylor, Mike	\$600.00	0.9	\$540.00
Treiber, John	\$600.00	0.4	\$240.00
Tzavelis, Elias	\$600.00	0.5	\$300.00
Weinert McDonnell, Lesley	\$600.00	20.5	\$12,300.00
Weller, Curt	\$600.00	2.3	\$1,380.00
Anderson, Jenifer	\$500.00	1.2	\$600.00
DeSanctis, Jen	\$500.00	7.0	\$3,500.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

**Recapitulation**

<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Hartmann, Becky	\$500.00	1.6	\$800.00
Lauret, Kyle	\$500.00	35.3	\$17,650.00
Misner, Tricia	\$500.00	0.4	\$200.00
Pesa, Lauren	\$500.00	0.5	\$250.00
Simpson, Lindsey	\$500.00	4.8	\$2,400.00
Staiger, Jt	\$500.00	22.6	\$11,300.00
Williams, Adam	\$500.00	8.1	\$4,050.00
Fitzgerald, Connor	\$450.00	9.8	\$4,410.00
Chang, Stephen	\$400.00	7.2	\$2,880.00
Hennelly, McKenna	\$400.00	1.0	\$400.00
Lonnemann, Malorie	\$400.00	17.4	\$6,960.00
Abrom, Carisa	\$300.00	2.4	\$720.00
Fitzgerald, Connor	\$300.00	0.4	\$120.00
Hu, May	\$300.00	4.6	\$1,380.00
McManus, Joseph	\$300.00	2.6	\$780.00
McShane, Connor	\$300.00	40.8	\$12,240.00
Prettyman, Carmen	\$300.00	8.4	\$2,520.00
Riordan, Katy	\$300.00	1.8	\$540.00
Straub, Kelsey	\$300.00	23.6	\$7,080.00
Allen, Michael	\$295.00	7.9	\$2,330.50
Allen, Michael	\$200.00	7.9	\$1,580.00
Augustian, Jenn	\$200.00	0.2	\$40.00
Garbacik, Marissa	\$200.00	4.5	\$900.00
Gutierrez, Dalia	\$200.00	140.6	\$28,120.00
Rosi, Matthew	\$200.00	2.0	\$400.00
Jain, Yash R	\$180.00	0.5	\$90.00
Nanda, Priyanka	\$160.00	6.4	\$1,024.00
Jain, Yash R	\$120.00	28.4	\$3,408.00
Pradhan, Smruti	\$120.00	1.7	\$204.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

**Recapitulation**

<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Allen, Michael	\$0.00	75.7	\$0.00
Augustian, Jenn	\$0.00	50.1	\$0.00
Babbar, Bhumika	\$0.00	28.9	\$0.00
Balester, Jennifer	\$0.00	1.2	\$0.00
Beekman, Berna	\$0.00	29.7	\$0.00
Berggren, Maureen	\$0.00	13.2	\$0.00
Berland, Taylor	\$0.00	17.6	\$0.00
Berrill, Liz	\$0.00	16.5	\$0.00
Berry, Jim	\$0.00	15.6	\$0.00
Borcher, Scott	\$0.00	5.4	\$0.00
Bougadis, Blake	\$0.00	12.4	\$0.00
Chang, Stephen	\$0.00	24.2	\$0.00
Dixon, Teagan (TJ)	\$0.00	9.7	\$0.00
Doster, Kiera	\$0.00	69.7	\$0.00
Fitzgerald, Connor	\$0.00	61.8	\$0.00
Harrison, Tracy	\$0.00	1.5	\$0.00
Hartmann, Becky	\$0.00	0.3	\$0.00
Hermanson, Tom	\$0.00	4.8	\$0.00
Hoye, Jim	\$0.00	114.2	\$0.00
Hurwitz, Scott	\$0.00	1.2	\$0.00
Jain, Yash R	\$0.00	2.1	\$0.00
Jaiswal, Himanshu	\$0.00	13.8	\$0.00
Klein, Sara	\$0.00	0.6	\$0.00
Kohn, Barry	\$0.00	0.7	\$0.00
Lauret, Kyle	\$0.00	34.9	\$0.00
Levin, Gary	\$0.00	0.9	\$0.00
Liu, Sky	\$0.00	51.7	\$0.00
Lonnemann, Malorie	\$0.00	30.8	\$0.00
Mason, David	\$0.00	183.2	\$0.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

**Recapitulation**

<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
McManus, Joseph	\$0.00	46.3	\$0.00
McShane, Connor	\$0.00	2.3	\$0.00
Nanda, Priyanka	\$0.00	0.9	\$0.00
Patni, Paridhi	\$0.00	7.8	\$0.00
Paul, Samantha	\$0.00	16.1	\$0.00
Pradhan, Smruti	\$0.00	0.4	\$0.00
Riordan, Katy	\$0.00	55.9	\$0.00
Rosi, Matthew	\$0.00	27.5	\$0.00
Smietanski, Meredith	\$0.00	171.2	\$0.00
Sorenson, Peter	\$0.00	6.2	\$0.00
Srividya, Vidya	\$0.00	14.0	\$0.00
Staiger, Jt	\$0.00	27.7	\$0.00
Straub, Kelsey	\$0.00	34.0	\$0.00
Vajhala, Phani Kiran	\$0.00	66.9	\$0.00
Venkatasubramanyan, Srikanth	\$0.00	0.9	\$0.00
Viray, Norell	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	\$0.00	22.2	\$0.00
Williams, Adam	\$0.00	16.1	\$0.00
Yauch, Glenn	\$0.00	9.2	\$0.00

**Sears Holdings Corporation**  
**Deloitte & Touche LLP**  
**Expenses Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
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***Airfare***

Berry, Jim	01/02/2019	Roundtrip coach airfare from Dallas, TX to Chicago, IL	\$228.60
Berry, Jim	01/07/2019	Roundtrip coach airfare from Dallas, TX to Chicago, IL	\$171.65
Dixon, Teagan (TJ)	01/14/2019	One way coach airfare from Lansing, MI to Chicago, IL	\$206.80
Dixon, Teagan (TJ)	01/15/2019	One way coach airfare from Chicago, IL to Lansing, MI	\$206.80
Subtotal for Airfare:			\$813.85

***Auto Parking***

Dixon, Teagan (TJ)	01/15/2019	Parking at Lansing Airport for 1 day	\$20.00
Riordan, Katy	01/19/2019	Weekend parking in Chicago, IL	\$15.00
Allen, Michael	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Bougadis, Blake	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Chang, Stephen	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Lauret, Kyle	01/26/2019	Weekend parking in Chicago, IL	\$15.00
McManus, Joseph	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	01/26/2019	Weekend parking in Chicago, IL	\$15.00
Riordan, Katy	01/27/2019	Weekend parking in Chicago, IL	\$15.00
Subtotal for Auto Parking:			\$140.00

***Auto Rental***

Berry, Jim	01/09/2019	Rental car charges in Chicago, IL for 1 day	\$72.15
Subtotal for Auto Rental:			\$72.15

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Auto Tolls</i>			
Riordan, Katy	01/04/2019	Toll expense on Illinois tollway	\$8.50
Straub, Kelsey	01/06/2019	Toll expense on Illinois tollway	\$5.85
Fitzgerald, Connor	01/07/2019	Toll expense on Illinois tollway	\$6.00
Weinert McDonnell, Lesley	01/07/2019	Toll expense on Illinois tollway	\$2.40
Williams, Adam	01/07/2019	Toll expense on Illinois tollway	\$7.35
Hoye, Jim	01/08/2019	Toll expense on Illinois tollway	\$1.95
Smietanski, Meredith	01/08/2019	Toll expense on Illinois tollway	\$3.90
Weinert McDonnell, Lesley	01/08/2019	Toll expense on Illinois tollway	\$2.40
Yauch, Glenn	01/08/2019	Toll expense on Illinois tollway	\$5.20
Berland, Taylor	01/09/2019	Toll expense on Illinois tollway	\$3.90
Smietanski, Meredith	01/09/2019	Toll expense on Illinois tollway	\$3.90
Rosi, Matthew	01/10/2019	Toll expense on Illinois tollway	\$5.80
Williams, Adam	01/10/2019	Toll expense on Illinois tollway	\$7.35
Riordan, Katy	01/11/2019	Toll expense on Illinois tollway	\$7.80
Lonnemann, Malorie	01/12/2019	Toll expense on Illinois tollway	\$6.50
Fitzgerald, Connor	01/14/2019	Toll expense on Illinois tollway	\$6.00
Smietanski, Meredith	01/14/2019	Toll expense on Illinois tollway	\$3.90
Weinert McDonnell, Lesley	01/14/2019	Toll expense on Illinois tollway	\$2.40
Smietanski, Meredith	01/15/2019	Toll expense on Illinois tollway	\$3.90
Weinert McDonnell, Lesley	01/15/2019	Toll expense on Illinois tollway	\$2.40
Hoye, Jim	01/16/2019	Toll expense on Illinois tollway	\$4.85
Smietanski, Meredith	01/16/2019	Toll expense on Illinois tollway	\$3.90
Weinert McDonnell, Lesley	01/16/2019	Toll expense on Illinois tollway	\$2.40
Berry, Jim	01/17/2019	Toll expense on Illinois tollway	\$6.35
Weinert McDonnell, Lesley	01/17/2019	Toll expense on Illinois tollway	\$2.40

**Sears Holdings Corporation**  
**Deloitte & Touche LLP**  
**Expenses Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
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***Auto Tolls***

Williams, Adam	01/17/2019	Toll expense on Illinois tollway	\$7.35
Straub, Kelsey	01/18/2019	Toll expense on Illinois tollway	\$7.70
Weinert McDonnell, Lesley	01/18/2019	Toll expense on Illinois tollway	\$2.40
Riordan, Katy	01/19/2019	Toll expense on Illinois tollway	\$7.80
Berry, Jim	01/22/2019	Toll expense on Illinois tollway	\$5.45
Smietanski, Meredith	01/22/2019	Toll expense on Illinois tollway	\$3.90
Hoye, Jim	01/23/2019	Toll expense on Illinois tollway	\$1.95
Straub, Kelsey	01/24/2019	Toll expense on Illinois tollway	\$3.90
Fitzgerald, Connor	01/28/2019	Toll expense on Illinois tollway	\$2.00
Fitzgerald, Connor	01/29/2019	Toll expense on Illinois tollway	\$2.00
Subtotal for Auto Tolls:			<hr/> \$161.75

***Hotel***

Berry, Jim	01/08/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Berry, Jim	01/08/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Dixon, Teagan (TJ)	01/14/2019	Hotel room charge in Hoffman Estates, IL (Marriott)	\$115.00
Dixon, Teagan (TJ)	01/14/2019	Hotel room tax charge in Hoffman Estates, IL (Marriott)	\$14.95
Subtotal for Hotel:			<hr/> \$259.90

***Meals***

Bougadis, Blake	01/03/2019	Breakfast in Chicago, IL	\$15.00
Colletti, James	01/03/2019	Breakfast in Chicago, IL	\$15.00
Paul, Samantha	01/03/2019	Lunch in Chicago, IL	\$5.91
Colletti, James	01/04/2019	Lunch in Chicago, IL - (James Colletti,Branden Escott,Katy Riordan)	\$48.29

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Berry, Jim	01/08/2019	Dinner in Chicago, IL	\$12.54
Berry, Jim	01/09/2019	Dinner in Chicago, IL	\$30.00
Allen, Michael	01/10/2019	Lunch in Chicago, IL - (Blake Bougadis,Michael Allen,Connor Fitzgerald,Connor McShane)	\$46.62
Allen, Michael	01/10/2019	Breakfast in Chicago, IL - (Blake Bougadis,Michael Allen,Connor Fitzgerald,Connor McShane, Malorie Lonnemann)	\$37.97
Staiger, Jt	01/10/2019	Dinner in Chicago, IL	\$15.10
Allen, Michael	01/11/2019	Lunch in Chicago, IL - (Michael Allen,Katy Riordan,Kelsey Straub,Connor Fitzgerald,Connor McShane, Malorie Lonnemann, Joseph McManus, Jt Staiger, Matthew Rosi)	\$219.08
Bougadis, Blake	01/14/2019	Dinner in Chicago, IL - (Blake Bougadis,Katy Riordan,Michael Allen,Connor Fitzgerald,Connor McShane,Kelsey Straub, Jenn Augustian,Joseph McManus)	\$299.01
Dixon, Teagan (TJ)	01/14/2019	Breakfast in Hoffman Estates, IL	\$5.88
Dixon, Teagan (TJ)	01/14/2019	Dinner in Chicago, IL	\$50.00
Dixon, Teagan (TJ)	01/14/2019	Lunch in Chicago, IL	\$18.88
Allen, Michael	01/15/2019	Dinner in Chicago, IL - (Michael Allen,Connor Fitzgerald,Connor McShane, Blake Bougadis, Malorie Lonnemann, Joseph McManus)	\$154.19
Dixon, Teagan (TJ)	01/15/2019	Breakfast in Hoffman Estates, IL	\$6.15
Dixon, Teagan (TJ)	01/15/2019	Lunch in Chicago, IL	\$23.16
Dixon, Teagan (TJ)	01/15/2019	Dinner in Chicago, IL	\$50.00
Dixon, Teagan (TJ)	01/15/2019	Lunch in Chicago, IL	\$14.85
Allen, Michael	01/16/2019	Breakfast in Chicago, IL - (Michael Allen,Connor Fitzgerald,Connor McShane, Katy Riordan, Kelsey Straub)	\$30.76
Chang, Stephen	01/16/2019	Dinner in Chicago, IL	\$18.51
Riordan, Katy	01/16/2019	Dinner in Chicago, IL - (Katy Riordan,Blake Bougadis,Joseph McManus, Malorie Lonnemann,Matthew Rosi,Michael Allen,Connor McShane,Peter Sorenson,Connor Fitzgerald)	\$332.40

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Riordan, Katy	01/16/2019	Dinner in Chicago, IL	\$22.21
Bougadis, Blake	01/17/2019	Dinner in Chicago, IL - (Blake Bougadis,Katy Riordan,Michael Allen,Connor Fitzgerald,Connor McShane,Kelsey Straub, Jenn Augustian,Joseph McManus)	\$110.42
Bougadis, Blake	01/17/2019	Lunch in Chicago, IL	\$25.00
Chang, Stephen	01/17/2019	Dinner in Chicago, IL	\$28.84
Augustian, Jenn	01/18/2019	Dinner in Chicago, IL - (Jenn Augustian, Katy Riordan, Kelsey Straub, Blake Bougadis, Michael Allen)	\$249.39
Riordan, Katy	01/19/2019	Breakfast in Chicago, IL - (Katy Riordan,Stephen Chang,Jenn Augustian,Black Bougadis)	\$20.00
Riordan, Katy	01/19/2019	Lunch in Chicago, IL - (Connor McShane,Jt Staiger,William Farr,Katy Riordan)	\$62.58
Lonnemann, Malorie	01/20/2019	Breakfast in Chicago, IL	\$6.76
Allen, Michael	01/21/2019	Dinner in Chicago, IL - (Blake Bougadis,Michael Allen,Katy Riordan,Kelsey Straub,Connor Fitzgerald,Connor McShane, Malorie Lonnemann, Jt Staiger, Stephen Chang,Matt Lew)	\$232.10
Bougadis, Blake	01/22/2019	Dinner in Chicago, IL - (Blake Bougadis,Katy Riordan,Michael Allen,Connor Fitzgerald,Connor McShane,Kelsey Straub, Matt Lew,Joseph McManus)	\$169.00
McManus, Joseph	01/22/2019	Lunch in Chicago, IL	\$21.52
Riordan, Katy	01/22/2019	Lunch in Chicago, IL - (Katy Riordan,Jt Staiger,Blake Bougadis,Liz Berrill,Michael Allen)	\$45.72
Straub, Kelsey	01/22/2019	Dinner in Chicago, IL	\$11.03
Bougadis, Blake	01/23/2019	Dinner in Chicago, IL	\$17.51
Allen, Michael	01/24/2019	Breakfast in Chicago, IL - (Blake Bougadis,Michael Allen,Katy Riordan,Kelsey Straub,Connor Fitzgerald,Connor McShane, Malorie Lonnemann)	\$46.62

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Meals</i>			
Allen, Michael	01/24/2019	Dinner in Chicago, IL - (Blake Bougadis, Michael Allen, Katy Riordan, Kelsey Straub, Connor Fitzgerald, Connor McShane, Malorie Lonnemann, Jt Staiger, Stephen Chang, Matt Lew, Brad Hunt)	\$223.93
Bougadis, Blake	01/24/2019	Breakfast in Chicago, IL	\$15.00
Allen, Michael	01/26/2019	Lunch in Chicago, IL - (Blake Bougadis, Michael Allen, Katy Riordan, Kelsey Straub, Connor Fitzgerald, Connor McShane, Malorie Lonnemann, Jt Staiger, Stephen Chang)	\$165.80
Allen, Michael	01/26/2019	Breakfast in Chicago, IL - (Michael Allen, Katy Riordan, Connor Fitzgerald, Malorie Lonnemann)	\$44.14
Bougadis, Blake	01/26/2019	Lunch in Chicago, IL - (Joseph McManus, Kelsey Straub, Blake Bougadis, Katy Riordan, Stephen Chang, Connor Fitzgerald, Connor McShane, Michael Allen)	\$117.82
Fitzgerald, Connor	01/26/2019	Dinner in New York, NY	\$14.33
Lauret, Kyle	01/26/2019	Lunch in Chicago, IL	\$9.00
Riordan, Katy	01/26/2019	Breakfast in Chicago, IL - (Malorie Lonnemann, Jt Staiger, Michael Allen, Katy Riordan, Joseph McManus, Kelsey Straub)	\$40.00
Riordan, Katy	01/27/2019	Breakfast in Chicago, IL - (Katy Riordan, Joseph McManus)	\$25.89
McManus, Joseph	01/28/2019	Dinner in Chicago, IL	\$50.00
Riordan, Katy	01/28/2019	Dinner in Chicago, IL - (Katy Riordan, Joseph McManus, Michael Allen, Kelsey Straub)	\$58.97
Allen, Michael	01/29/2019	Lunch in Chicago, IL - (Michael Allen, Katy Riordan, Kelsey Straub, Connor Fitzgerald, Malorie Lonnemann, Joseph McManus)	\$102.34
Chang, Stephen	01/29/2019	Dinner in Chicago, IL	\$23.74
Chang, Stephen	01/30/2019	Dinner in New York, NY	\$19.58
Staiger, Jt	01/31/2019	Dinner in Chicago, IL	\$20.00
Subtotal for Meals:			\$3,448.54

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Borcher, Scott	01/02/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Borcher, Scott	01/02/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Colletti, James	01/02/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Riordan, Katy	01/02/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Borcher, Scott	01/03/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Borcher, Scott	01/03/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Colletti, James	01/03/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Paul, Samantha	01/03/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Paul, Samantha	01/03/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Riordan, Katy	01/03/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Borcher, Scott	01/04/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Borcher, Scott	01/04/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Colletti, James	01/04/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Riordan, Katy	01/04/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Allen, Michael	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Augustian, Jenn	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
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#### *Mileage*

Augustian, Jenn	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Lonnemann, Malorie	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McShane, Connor	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 140 miles (weekly total)	\$81.20
McShane, Connor	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 140 miles (weekly total)	\$81.20
Riordan, Katy	01/07/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Staiger, Jt	01/07/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/07/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/07/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/07/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Williams, Adam	01/07/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles	\$11.60
Augustian, Jenn	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Berland, Taylor	01/08/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 61 miles	\$35.38

**Sears Holdings Corporation**  
**Deloitte & Touche LLP**  
**Expenses Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Fitzgerald, Connor	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Hoye, Jim	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
Hoye, Jim	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Riordan, Katy	01/08/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Rosi, Matthew	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 34 miles	\$19.72
Rosi, Matthew	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 34 miles	\$19.72
Smietanski, Meredith	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Smietanski, Meredith	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Staiger, Jt	01/08/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/08/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/08/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/08/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Yauch, Glenn	01/08/2019	Mileage from Downers Grove, IL to Hoffman Estates, IL - 28 miles	\$16.24
Yauch, Glenn	01/08/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles	\$15.08
Allen, Michael	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56

**Sears Holdings Corporation**  
**Deloitte & Touche LLP**  
**Expenses Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
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***Mileage***

Allen, Michael	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Augustian, Jenn	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Berland, Taylor	01/09/2019	Roundtrip mileage from Hoffman Estates, IL to home in Chicago, IL - 61 miles	\$35.38
Fitzgerald, Connor	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Riordan, Katy	01/09/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Rosi, Matthew	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 34 miles	\$19.72
Rosi, Matthew	01/09/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 34 miles	\$19.72
Smietanski, Meredith	01/09/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Staiger, Jt	01/09/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/09/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/09/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56

**Sears Holdings Corporation**  
**Deloitte & Touche LLP**  
**Expenses Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Allen, Michael	01/10/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Allen, Michael	01/10/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Fitzgerald, Connor	01/10/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/10/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/10/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/10/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Staiger, Jt	01/10/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Williams, Adam	01/10/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles	\$11.60
Allen, Michael	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Augustian, Jenn	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Fitzgerald, Connor	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Hoye, Jim	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
Hoye, Jim	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Lonnemann, Malorie	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30

**Sears Holdings Corporation**  
**Deloitte & Touche LLP**  
**Expenses Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Lonnemann, Malorie	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McShane, Connor	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 140 miles (weekly total)	\$81.20
McShane, Connor	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 140 miles (weekly total)	\$81.20
Riordan, Katy	01/14/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Smietanski, Meredith	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Staiger, Jt	01/14/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/14/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/14/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/14/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/14/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Hoye, Jim	01/15/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
Hoye, Jim	01/15/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Smietanski, Meredith	01/15/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Smietanski, Meredith	01/15/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78

**Sears Holdings Corporation**  
**Deloitte & Touche LLP**  
**Expenses Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
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***Mileage***

Weinert McDonnell, Lesley	01/15/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/15/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Yauch, Glenn	01/15/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 26 miles	\$15.08
Yauch, Glenn	01/15/2019	Mileage from Chicago, IL to Hoffman Estates, IL - 26 miles	\$15.08
Allen, Michael	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Augustian, Jenn	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Fitzgerald, Connor	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Hoye, Jim	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82
Hoye, Jim	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Lonnemann, Malorie	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Riordan, Katy	01/16/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Smietanski, Meredith	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Staiger, Jt	01/16/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/16/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/16/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/16/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/16/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Augustian, Jenn	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Augustian, Jenn	01/17/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Fitzgerald, Connor	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/17/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/17/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
Riordan, Katy	01/17/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	01/17/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/17/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/17/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56

**Sears Holdings Corporation**  
**Deloitte & Touche LLP**  
**Expenses Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Williams, Adam	01/17/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 20 miles	\$11.60
Weinert McDonnell, Lesley	01/18/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Weinert McDonnell, Lesley	01/18/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/21/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
McManus, Joseph	01/21/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
McManus, Joseph	01/21/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McShane, Connor	01/21/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
McShane, Connor	01/21/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Riordan, Katy	01/21/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Staiger, Jt	01/21/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Straub, Kelsey	01/21/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/21/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/22/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/22/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Berrill, Liz	01/22/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Hoye, Jim	01/22/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 29 miles	\$16.82
Hoye, Jim	01/22/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 29 miles	\$16.82

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Riordan, Katy	01/22/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Smietanski, Meredith	01/22/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 41 miles	\$23.78
Smietanski, Meredith	01/22/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 41 miles	\$23.78
Staiger, Jt	01/22/2019	Mileage from Hoffman Estates, IL to home in La Grange, IL - 20 miles	\$11.60
Berrill, Liz	01/23/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Lonnemann, Malorie	01/23/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/23/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Staiger, Jt	01/23/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Allen, Michael	01/24/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 32 miles	\$18.56
Allen, Michael	01/24/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 32 miles	\$18.56
Berrill, Liz	01/24/2019	Mileage from home in Lake Forest, IL to Hoffman Estates, IL - 40 miles	\$23.20
Lonnemann, Malorie	01/24/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/24/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
McManus, Joseph	01/24/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 30 miles	\$17.40
McManus, Joseph	01/24/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 30 miles	\$17.40
Riordan, Katy	01/24/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	01/24/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Mileage</i>			
Straub, Kelsey	01/24/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Fitzgerald, Connor	01/28/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Fitzgerald, Connor	01/28/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Riordan, Katy	01/28/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Staiger, Jt	01/28/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Fitzgerald, Connor	01/29/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/29/2019	Mileage from home in Chicago, IL to Hoffman Estates, IL - 35 miles	\$20.30
Lonnemann, Malorie	01/29/2019	Mileage from Hoffman Estates, IL to home in Chicago, IL - 35 miles	\$20.30
Riordan, Katy	01/29/2019	Roundtrip mileage from home in Chicago, IL to Hoffman Estates, IL - 60 miles	\$34.80
Straub, Kelsey	01/29/2019	Mileage from Hoffman Estates, IL to home in Lincoln Park, IL - 32 miles	\$18.56
Straub, Kelsey	01/29/2019	Mileage from home in Lincoln Park, IL to Hoffman Estates, IL - 32 miles	\$18.56
Staiger, Jt	01/31/2019	Mileage from home in La Grange, IL to Hoffman Estates, IL - 20 miles	\$11.60
Subtotal for Mileage:			\$3,899.34

### *Telephone: Conference Calls*

Berrill, Liz	01/08/2019	Conference call expense for L. Berrill	\$1.32
Berrill, Liz	01/23/2019	Conference call expense for L. Berrill	\$0.18
Subtotal for Telephone:			
Conference Calls:			

## Sears Holdings Corporation

Deloitte & Touche LLP

### Expenses Sorted by Category for the Fee Period

January 01, 2019 - January 31, 2019

Category	Date	Description	Amount
<i>Transportation</i>			
Mason, David	01/08/2019	Taxi from home to Hoffman Estates, IL	\$11.20
Mason, David	01/08/2019	Taxi from home to Hoffman Estates, IL	\$4.85
Mason, David	01/08/2019	Taxi from Hoffman Estates, IL to home	\$61.18
Mason, David	01/09/2019	Taxi from home to Hoffman Estates, IL	\$57.52
Berry, Jim	01/10/2019	Taxi from DFW Airport to home	\$47.28
Mason, David	01/10/2019	Taxi from Hoffman Estates, IL to home	\$8.75
Dixon, Teagan (TJ)	01/14/2019	Taxi from ORD Airport to Hoffman Estates, IL	\$40.00
Mason, David	01/14/2019	Taxi from home to Hoffman Estates, IL	\$12.28
Dixon, Teagan (TJ)	01/15/2019	Taxi from hotel to Hoffman Estates, IL	\$6.86
Dixon, Teagan (TJ)	01/15/2019	Taxi from Hoffman Estates, IL to ORD Airport	\$38.77
Mason, David	01/15/2019	Taxi from home to Hoffman Estates, IL	\$11.82
Mason, David	01/15/2019	Taxi from Hoffman Estates, IL to home	\$13.36
Mason, David	01/16/2019	Taxi from home to Hoffman Estates, IL	\$14.19
Mason, David	01/16/2019	Taxi from Hoffman Estates, IL to home	\$11.89
Mason, David	01/16/2019	Taxi from home to Hoffman Estates, IL	\$13.57
Fitzgerald, Connor	01/22/2019	After hours taxi from Deloitte office to home	\$17.14
Mason, David	01/22/2019	Taxi from home to Hoffman Estates, IL	\$12.88
Mason, David	01/22/2019	Taxi from Hoffman Estates, IL to home	\$11.87
Allen, Michael	01/23/2019	After hours taxi from Deloitte Chicago office to home	\$24.25
McManus, Joseph	01/23/2019	After hours taxi from Deloitte office to home	\$19.47
McManus, Joseph	01/24/2019	After hours taxi from Deloitte office to home	\$11.69
Riordan, Katy	01/24/2019	After hours taxi from Deloitte Chicago office to home	\$21.25
Fitzgerald, Connor	01/26/2019	After hours taxi from home to Deloitte office	\$13.56
Fitzgerald, Connor	01/26/2019	After hours taxi from Deloitte office to home	\$17.61
Subtotal for Transportation:			\$503.24
Total			\$9,300.27

**Sears Holdings Corporation**  
**Deloitte & Touche LLP**  
**Expenses Sorted by Category for the Fee Period**

January 01, 2019 - January 31, 2019

**Recapitulation**

Category	Amount
Mileage	\$3,899.34
Meals	\$3,448.54
Airfare	\$813.85
Transportation	\$503.24
Hotel	\$259.90
Auto Tolls	\$161.75
Auto Parking	\$140.00
Auto Rental	\$72.15
Telephone: Conference Calls	\$1.50